A MANUAL

FOR THE

GUIDANCE OF OFFICERS

IN

THE ADMINISTRATION

OF

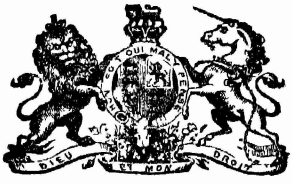
WARDS', ATTACHED, AND ENCUMBERED ESTATES.

REVISED EDITION, 1888.

DIVIDED INTO

PART I.—Wards' Estates.
„ II.—Attached Estates.
„ III.—Encumbered Estates.
.. IV.—The Certificate Procedure.

PUBLISHED UNDER THE AUTHORITY OF THE BOARD OF REVENUE, L.P.



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PREFACE.

Mr. Reynolds.

In the republication of their Rules, which the Board have now in hand, it has been determined not to include the Chapters which have also been separately issued as Manuals. The opportunity has been taken, therefore, to bring out a new edition of the separate work entitled "Rules for the guidance of Officers in the Administration of Wards' and Attached Estates" and briefly called "The Wards' Manual," which was last revised and re-issued in 1882, with a reprint of the Acts relating to estates under the Court of Wards.

2. Since 1882, several changes have been made in the rules, some important circulars have been issued, and two Acts have been passed on the subject of Encumbered Estates.

3. In the present work the subjects of Wards', Attached, and Encumbered Estates have been treated in separate Parts, and the laws relating to each of them, and not only those affecting the Court of Wards, have been reprinted. Of the latter a more complete collection has been made than before.

4. The Board's circular orders on the subjects dealt with in this Manual have been examined, and all likely to prove useful have been incorporated in it. The forms of Registers and Returns now in use have also been included. Notes have been added to some sections of the Acts, containing the decisions of the Board in important cases and other matter which it is desirable to preserve in a convenient form. The Public Demands Recovery Act and the Board's Rules connected with it have also been set out for facility of reference. In fact, the object throughout has been to bring together everything—laws, rules, decisions, &c.—with which

Revenue Officers, Managers, and their subordinates, engaged in the administration of these estates, are, in the ordinary course of their duties, expected to be conversant or are likely to be concerned.

5. It will be noticed that several of the Sections and many of the rules have been re-arranged in this volume as compared with the previous edition. The aim has been to group the rules as far as possible under the section and clause of the Act under which they have been issued, and to maintain, in the rules, the order of the sections of the Act.

6. Although the rules contained in this Manual are not to be re-published again in a Volume of Board's Rules, it is to be distinctly understood that they form part of the Board's Rules, and are to be regarded as authoritative by all officers subordinate to the Board.

7. This compilation may be cited briefly as "The Wards' Manual, 1888." It supersedes the edition of January 1882, and references should in future be made to it only. Errors and omissions should be brought to the notice of the Board.

8. This Manual is interleaved with blank pages for the purpose of inserting any additions or alterations made subsequent to its issue.

C. E. BUCKLAND,

Offg. Secretary.

Board of Revenue, L.P.,
The 15th March 1888.

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PART I.

WARDS' ESTATES.

The law now in force regarding Wards' Estates in the Provinces subject to the Lieutenant-Governor of Bengal is contained in the following Acts:—

ACTS OF THE GOVERNOR-GENERAL IN COUNCIL:—

Act XXXV of 1858.
Act XL of 1858.
Act IX of 1875.

ACTS OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL:—

Act IX (B.C.) of 1879.
Act III (B.C.) of 1881.

"Act IV of 1892." 7-4-92.

ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

ACT XXXV OF 1858.[a]

(*Received the Governor-General's assent on the* 14*th September* 1858.)

An Act to make better provision for the care of estates of lunatics not subject to the jurisdiction of the Supreme Courts of Judicature.

Preamble.

WHEREAS it is expedient to make better provision for the care of the estates of lunatics not subject to the jurisdiction of the Supreme Courts of Judicature; and to prescribe general rules by which the state of mind of persons

---

a This Act has been declared to be in force in the whole of British India, except as regards the scheduled districts—*see* Act XV of 1874, section 3.

It has been declared under the Scheduled Districts Act, 1874, to be in force in the following scheduled districts, namely:—

West Jalpaiguri and the Western Doars—*see Gazette of India* of the 5th March 1881, Part I, page 74.

The Districts of Hazaribagh, Lohardugga, Manbhoom, and Pargana Dhalbhoom, and the Kolhan in the District of Singbhoom—*see Gazette of India* of the 22nd October 1881, Part I page 504.

not subject to such jurisdiction, who are alleged to be lunatic, may be enquired into and ascertained; It is enacted as follows:—

1. [*Repealed by Act XIV of* 1870.]

Power to institute enquiry when possessor of property is alleged to be lunatic.

2. Whenever any person not subject to the jurisdiction of the Supreme Courts, who is possessed of property, is alleged to be a lunatic, the Civil Court, within whose jurisdiction such person is residing, may, upon such application as is hereinafter mentioned, institute an enquiry for the purpose of ascertaining whether such person is or is not of unsound mind and incapable of managing his affairs.

Who may apply for enquiry.

3. Application for such enquiry may be made by any relative of the alleged lunatic or by any Public Curator appointed under Act XIX of 1841 or by the Government pleader, or, if the property of the alleged lunatic consist in whole or in part of land or any interest in land, by the Collector of the district in which it is situate.

If the property or any part thereof be of such a description as by the law in force in any Presidency where such property is situate, would subject the proprietor, if disqualified, to the superintendence of the Court of Wards, the application may be made by the Collector on behalf of the Court of Wards.

Notice of enquiry to be given to lunatic.

Service of notice.

4. When the Civil Court is about to institute any such enquiry as aforesaid, it shall cause notice to be given to the alleged lunatic of the time and place at which it is proposed to hold the enquiry. If it shall appear that the alleged lunatic is in such a state that personal service on him would be ineffectual, the Court may direct such substituted service of the notice as it shall think proper. The Court may also direct a copy of such notice to be served upon any relative of the alleged lunatic.

Power to require attendance of lunatic.

5. The Civil Court may require the alleged lunatic to attend at such convenient time and place as it may appoint for the purpose of being personally examined by the Court or by any person from whom the Court may desire to have a report of the mental capacity and condition of such alleged lunatic.

Power to authorize access to lunatic.

The Court may likewise make an order authorising any person or persons therein named to have access to the alleged lunatic for the purpose of a personal examination.

Rules respecting attendance and examination when lunatic is a woman of rank.

6. The attendance and examination of the alleged lunatic under the provisions of the last preceding section shall, if the alleged lunatic be a woman who, according to the manners and customs of the country, ought not to be compelled to appear in public, be regulated by the rules in force for the examination of such persons in other cases.

Appointment of assessors.

7. The Civil Court, if it think fit, may appoint two or more persons to act as assessors to the Court in the said enquiry.

Upon the completion of the enquiry, the Court shall determine whether the alleged lunatic is or is not of unsound mind, and may make such order as to the payment of the costs of the enquiry by the person upon whose application it was made, or out of the estate of the alleged lunatic if he be adjudged to be of unsound mind, or otherwise, as it may think proper.

Order of Court.

8. If the alleged lunatic reside at a distance of more than fifty miles from the place where the Civil Court to which the application shall have been made is held, the said Court may issue a commission to any subordinate Court to make the enquiry; and thereupon the said subordinate Court shall conduct the enquiry in the manner hereinbefore provided.

Issue of commission to subordinate Court.

On the completion of the enquiry the subordinate Court shall report its proceedings with the opinions of the assessors, if assessors have been appointed, and its own opinion on the case; and thereupon the Civil Court shall make such order in the case as it may think proper.

Report of subordinate Court.

Order of Civil Court.

9. When a person has been adjudged to be of unsound mind and incapable of managing his affairs, if the estate of such person or any part thereof consists of property which, by the law in force in any Presidency, subjects the proprietor, if disqualified, to the superintendence of the Court of Wards, the Court of Wards shall be authorised to take charge of the same.

Management of lunatic's estate if consisting of property subject to Court of Wards.

In all other cases, except as otherwise hereinafter provided, the Civil Court shall appoint a Manager of the estate. Any near relative of the lunatic, or the Public Curator, or, if there be no Public Curator, any other suitable person, may be appointed Manager.

Manager in other cases.

10. Whenever a Manager of the estate of a lunatic is appointed by the Civil Court, the Court shall appoint a fit person to be Guardian of the person of the lunatic. The Manager, unless he be the Public Curator, may be appointed Guardian: provided always that the legal heir of the lunatic shall not in any case be appointed Guardian of his person.

Appointment of Guardian by Civil Court.

11. [*Repealed in Lower Bengal by section 2 of Act IX (B.C.) of* 1879.]

12—19 *(both inclusive) do not apply in Lower Bengal; see section* 10 *of Act IX (B.C.) of* 1879.

20. If it appears to the Civil Court, having regard to the situation and condition in life of the lunatic and his family, and the amount and description of his property, to be unnecessary to appoint a Manager of the estate as hereinbefore provided, the Court may, instead of appointing such Manager, order that the property, if money, or if of any other description the produce thereof, when realised, be paid to such person as the Court may think fit, to be applied for the maintenance of the lunatic and his family.

When Court may apply property for lunatic's maintenance without appointing Manager.

21. When any person has been adjudged to be of unsound mind and incapable of managing his affairs, if such person or any other person acting on his behalf, or having or claiming any interest in respect of his estate, shall represent by petition to the Civil Court, or if the Court shall be informed in any other manner, that the unsoundness of mind of such person has ceased, the Court may institute an enquiry for the purpose of ascertaining whether such person is or is not still of unsound mind and incapable of managing his affairs.

Court may institute enquiry to ascertain whether a person has ceased to be of unsound mind,

The enquiry shall be conducted in the manner provided in section 4 and the four following sections of this Act; and, if it be adjudged that such person has ceased to be of unsound mind and incapable of managing his affairs, the Court shall make an order for his estate to be delivered over to him, and such order shall be final.

and may order estate to be restored.

22. Except as otherwise therein provided, all orders made by a Civil Court or by any subordinate Court under this Act shall be open to appeal under the rules in force for appeals in miscellaneous cases.

Orders appealable.

23. The word "lunatic," as used in this Act, unless the contrary appears from the context, shall mean every person found by due course of law to be of unsound mind and incapable of managing his affairs. The expression "Civil Court" shall mean the principal Court of original jurisdiction in the district. Words importing the masculine gender shall include females.

Interpretation clause.

ACT XL OF 1858.[1]

(*Received the Governor-General's assent on the* 11*th December* 1858.)

An Act for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal.

WHEREAS it is expedient to make better provision for the care of the persons and property of minors not brought under the superintendence of the Court of Ward's; It is enacted as follows:—

Preamble.

1. [*Repealed by Act XIV of* 1870.]

2. Except in the case of proprietors of estates paying revenue to Government who have been or shall be taken under the protection of the Court of Wards, the care of the persons of all minors (not being

Care of persons and property of minors not under Court of Wards.

[1] Declared to apply to the whole of the Lower Provinces except the scheduled districts—see Act XV of 1874

cancelled by Bde C.O. No. 12 of May 190.

European British subjects) and the charge of their property shall be subject to the jurisdiction of the Civil Court.

Note 1.—A widow applied through the local officers to the Court of Wards for the estate of her minor son to be taken under the management of the Court. On enquiry it appeared that she was administering the estate under a certificate granted to her by the District Judge under this Act.

The Board were of opinion that it was clear from section 2 of Act XL of 1858 that the grant of a certificate under this Act does not oust the jurisdiction of the Court of Wards; but that, on the contrary, if the Court of Wards takes the minor under its protection, the jurisdiction of the Civil Court is annulled. But as the Civil Court had already granted a certificate to the lady, the Board considered the proper course would be for the Collector to represent the matter to the District Judge through the Government Pleader, and to move the Judge to recall the certificate under section 21 of this Act, and to apply, under section 10 of Act IX (B.C.) of 1879, to take charge of the property. The Court of Wards would then issue the necessary orders under sections 27 and 35 of the latter Act—(Board's Proceedings of 3rd October 1885, No. 288, Collection 5, File 163).

Note 2.—A question arose as to whether, under the provisions of Act XL of 1858, a Judge has the power to appoint a Manager of the property of a minor and a guardian of his person, if the estate of the minor consists in whole or in part of land, or any interest in land (as mentioned in the repealed section 12 of the Act), or whether (if the property is not such as to fall within the purview of section 10 of the Act) the Judge has no other alternative than to apply to the Court of Wards to take charge of the person and property of such minor under section 10 of Act IX (B.C.) of 1879; and whether, in the event of the Court of Wards refusing to take such charge, the Judge is powerless to make other arrangements for the management of such property.

The Legal Remembrancer gave his opinion that the last sentence of section 2 of this Act placing the property of minors under the protection of the Civil Courts imposes on those Courts the necessity of making provision for the management of the property when properly applied to. He added—"When the property consists in land, and the Court of Wards refuses the management, I do not think that the Judge is precluded from making other arrangements. Thus, before the repeal of section 12. Now that section has been repealed, there is nothing in the Act to control the mode in which the Judge is to exercise the jurisdictions which section 2 gives him. Where the minor's property consists in land, section 12, it might have been said, limited his power over such property"—(Board's Proceedings of March 1881, No. 188, Collection 10, File 2438).

Who may apply for certificate of administration.

3. Every person who shall claim a right to have charge of property in trust for a minor under a will or deed, or by reason of nearness of kin or otherwise, may apply to the Civil Court for a certificate of administration;

No person to sue or defend suit without certificate.

and no person shall be entitled to institute or defend any suit connected with the estate of which he claims the charge until he shall have obtained such certificate.

Power to allow relative of minor to act.

Provided that, when the property is of small value, or for any other sufficient reason, any Court having jurisdiction may allow any relative of a minor to institute or defend a suit on his behalf, although a certificate of administration has not been granted to such relative.

Who may apply to Court to appoint person to take charge of minor's property.

4. Any relative or friend of a minor in respect of whose property such certificate has not been granted, or, if the property consist in whole or in part of land or any interest in land, the Collector of the district may apply to the Civil Court to appoint a fit person to take charge of the property and person of such minor.

5. If the property be situate in more than one district, any such application as aforesaid shall be made to the Civil Court of the district in which the minor has his residence.

Application where property in more than one district.

6. When application shall have been made to the Civil Court either by a person claiming a right to have charge of the property of a minor, or by any relative or friend of a minor, or by the Collector, the Court shall issue notice of the application and fix a day for hearing the same.

Procedure of Court on application.

On the day so fixed, or as soon after as may be convenient, the Court shall enquire summarily into the circumstances and pass orders in the case.

Provided always that it shall be competent to the Civil Court to direct any Court subordinate to it to make such enquiry and report the result.

Reference to subordinate Court.

7. If it shall appear that any person claiming a right to have charge of the property of a minor is entitled to such right by virtue of a will or deed, and is willing to undertake the trust, the Court shall grant a certificate of administration to such person.

Certificate of administration to whom to be granted.

If there is no person so entitled, or if such person is unwilling to undertake the trust, and there is any near relative of the minor who is willing and fit to be entrusted with the charge of his property, the Court may grant a certificate to such relative.

The Court may also, if it think fit (unless a Guardian have been appointed by the father), appoint such person as aforesaid or such relative or any other relative or friend of the minor to be Guardian of the person of the minor.

Court may appoint Guardian.

8. The Court may call upon the Collector or Magistrate for a report on the character and qualification of any relative or friend of the minor who may be desirous or willing to be entrusted with the charge of his property or person.

Court may call for report as to relative or friend.

9. If no title to a certificate be established to the satisfaction of the Court by a person claiming under a will or deed, and if there be no near relative willing and fit to be entrusted with the charge of the property of the minor, and the Court shall think it to be necessary for the interest of the minor that provision should be made by the Court for the charge of his property and person, the Court may proceed to make such provision in the manner hereinafter provided.

Proceeding if no title to certificate be established, and if there be no relative fit to be entrusted with property.

10. If the estate of the minor consist of moveable property or of houses, gardens or the like, the Court may grant a certificate to the Public Curator appointed under section 19, Act XIX of 1841 (*for the protection of moveable and immoveable property against wrongful possession in certain cases*), or if there be no Public Curator, to any fit person whom the Court may appoint for the purpose.

When Court may grant certificate to Public Curator or other person.

11. Whenever the Court shall grant a certificate of administration to the estate of a minor to the Public Curator or other person as aforesaid, it shall at the same time appoint a Guardian to take charge of the person and maintenance of the minor.

Appointment of Guardian.

The person to whom a certificate of administration has been granted, unless he be the Public Curator, may be appointed Guardian.

If the person appointed to be Guardian be unwilling to discharge the trust gratuitously, the Court may assign him such allowance, to be paid out of the estate of the minor, as under the circumstances of the case it may think suitable.

Guardian's allowance.

The Court may also fix such allowance as it may think proper for the maintenance of the minor, and such allowance and the allowance of the Guardian (if any) shall be paid to the Guardian by the Public Curator or other person as aforesaid.

Minor's allowance.

12. [*Repealed by section 2 of Act IX (B.C.) of* 1879.]

13. In all enquiries held by the Civil Court under this Act, the Court may make such order as to the payment of costs by the person on whose application the enquiry was made, or out of the estate of the minor or otherwise, as it may think proper.

Cost of enquiries.

14—15. [*Repealed by section 2 of Act IX (B.C.) of* 1879.]

16. The Public Curator and every other administrator to whom a certificate shall have been granted under section 10 shall, within six months from the date of the certificate, deliver in Court an inventory of any immoveable property belonging to the minor, and of all such sums of money, goods, effects and things as he shall have received on account of the estate, together with a statement of all debts due by or to the same.

Public Curator, &c., to furnish inventory.

And the Public Curator and every such other administrator shall furnish annually, within three months from the close of the year of the era current in the district, an account of the property in his charge, exhibiting the amounts received and disbursed on account of the estate, and the balance in hand.

and annual accounts.

If any relative or friend of a minor or any public officer, by petition to the Court, shall impugn the accuracy of the said inventory and statement or of any annual account, the Court may summon the curator or administrator and enquire summarily into the matter, and make such order thereon as it shall think proper, or the Court at its discretion may refer such petition to any subordinate Court.

Proceeding if accuracy of inventory or account be impugned.

17. All sums received by the Public Curator or such other administrator on account of any estate, in excess of what may be required for the current expenses of the minor or of the estate, shall be paid into the public treasury on account of the estate, and may be invested from time to time in the public securities.

Payment of surplus into treasury. Investment.

18. Every person to whom a certificate shall have been granted under the provisions of this Act may exercise the same powers in the management of the estate as might have been exercised by the proprietor if not a minor, and may collect and pay all just claims, debts and liabilities due to or by the estate of the minor.

Powers of person to whom certificate granted in management of minor's estate.

But no such person shall have power to sell or mortgage any immoveable property, or to grant a lease thereof for any period exceeding five years, without an order of the Civil Court previously obtained.

19. It shall be lawful for any relative or friend of a minor at any time during the continuance of the minority to sue for an account from any Manager appointed under this Act or from any person to whom a certificate shall have been granted under the provisions of this Act, or from any such Manager or person after his removal from office or trust, or from his personal representative in case of his death, in respect of any estate then or formerly under his care or management, or of any sums of money or other property received by him on account of such estate.

Relative or friend may sue for account.

20. If the disqualification of a person for whose benefit a suit shall have been instituted under this Act cease before the final decision thereof, it shall be lawful for such person to continue the prosecution of the suit on his own behalf.

Continuance of suit after disqualification ceases.

21. The Civil Court for any sufficient cause may recall any certificate granted under this Act,* or may grant a certificate to the Public Curator or any other person, as the case may be, and may compel the person whose certificate has been recalled to make over the property in his hands to his successor, and to account to such successor for all monies received and disbursed by him.

See sec. 2 of Act IX (B.C.) of 1879.

Revocation of certificate.

The Court may also for any sufficient cause remove any Guardian appointed by the Court.

Removal of Guardian.

22. The Civil Court may impose a fine not exceeding five hundred rupees on any person who may wilfully neglect or refuse to deliver his accounts or any property in his hands within the prescribed time or a time fixed by the Court, and may realise such fine by attachment and sale of his property under the rules in force for the execution of decrees of Court, and may also commit the recusant to close custody until he shall consent to deliver such accounts or property.

Penalty for neglect or refusal to deliver accounts or property.

23. The Civil Court may permit any person to whom a certificate shall have been granted under this Act not being the Public Curator, and any Guardian appointed by the Court, to resign his trust, and may give him a discharge therefrom on his accounting to his successor, duly appointed, for all monies received and disbursed by him, and making over the property in his hands.

Civil Court may permit resignation of trust, &c.

24. The Public Curator and every other administrator, to whom a certificate shall have been granted under section 10, shall be entitled to receive such commission not exceeding five per centum on the sums received

Remuneration of Public Curator, &c.

and disbursed by him, or such other allowance, to be paid out of the minor's estate, as the Civil Court shall think fit.

Guardians of minors to provide for education.

25. Every Guardian appointed by the Civil Court or by the Collector under this Act, who shall have charge of any male minor, shall be bound to provide for his education in a suitable manner.

Act XXVI of 1854 declared applicable.

The general superintendence and control of the education of all such minors shall be vested in the Civil Court or in the Collector, as the case may be; and the provisions of Act XXVI of 1854 (*for making better provision for the education of male minors subject to the superintendence of the Court of Wards*) shall, so far as is consistent with the provisions herein contained, be applicable to the Civil Court or to the Collector, as the case may be, in respect to such minors, and to every such Guardian.[1]

Persons under 18 years held minors.

26. For the purposes of this Act, every person shall be held to be a minor who has not attained the age of eighteen years.

Act not to authorize appointment of Guardians of certain married women and other persons.

27. Nothing in this Act shall authorize the appointment of a Guardian of the person of a female whose husband is not a minor, or the appointment of a Guardian of the person of any minor whose father is living and is not a minor; and nothing in this Act shall authorize the appointment of any person other than a female as the Guardian of the person of a female.

Guardianship in certain cases when to cease.

If a Guardian of the person of a minor be appointed during the minority of the father or husband of the minor, the guardianship shall cease as soon as the father or husband (as the case may be) shall attain the age of majority.

Appeals.

28. All orders passed by the Civil Court or by any subordinate Court under this Act shall be open to appeal under the rules in force for appeals, in miscellaneous cases, from the orders of such Court and the subordinate Courts.

Construction of "Civil Court."

29. The expression "Civil Court" as used in this Act shall be held to mean the principal Court of original jurisdiction in the district, and shall not include the Supreme Court, and nothing contained in this Act shall be held to affect the powers of the Supreme Court over the person or property of any minor subject to its jurisdiction.

Powers of Supreme Court not affected.

Number. Gender.

Unless the contrary appears from the context, words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number, and words importing the masculine gender shall include females.

[1] Repealed by Bengal Act IV (B.C.) of 1870, section 86, so far as it relates to any Guardian appointed thereunder. This Act is no longer in force, having been repealed by section 2 of Act IX (B.C.) of 1879.

ACT IX OF 1875.

(*Received the assent of the Governor-General on the 2nd March* 1875).

An Act to amend the law respecting the age of majority.

WHEREAS, in the case of persons domiciled in British India, it is expedient to prolong the period of nonage, and to attain more uniformity and certainty respecting the age of majority than now exists; It is hereby enacted as follows:—

Preamble.

Short title.

1. This Act may be called "The Indian Majority Act, 1875:"

Local extent.

It extends to the whole of British India, and, so far as regards subjects of Her Majesty, to the dominions of Princes and States in India in alliance with Her Majesty;

Commencement and operation.

and it shall come into force and have effect only on the expiration of three months from the passing thereof.

2. Nothing herein contained shall affect—

(*a*) the capacity of any person to act in the following matters (namely),—Marriage, Dower, Divorce, and Adoption;

(*b*) the religion or religious rites and usages of any class of Her Majesty's subjects in India, or

(*c*) the capacity of any person who before this Act comes into force has attained majority under the law applicable to him.

Age of majority of persons domiciled in British India.

3. Subject as aforesaid, ~~every minor of whose person or property a Guardian has been or shall be appointed by any Court of Justice, and every minor under the jurisdiction of any Court of Wards~~, shall, notwithstanding anything contained in the Indian Succession Act (X of 1865) or in any other enactment, be deemed to have attained his majority when he shall have completed his age of twenty-one years and not before:

Subject as aforesaid, every other person domiciled in British India shall be deemed to have attained his majority when he shall have completed his age of eighteen years and not before.

Age of majority how computed.

4. In computing the age of any person, the day on which he was born is to be included as a whole day, and he shall be deemed to have attained majority, if he falls within the first paragraph of section three, at the beginning of the twenty-first anniversary of that day, and if he

"Every minor of whose person or property, or both, a guardian other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure, has been or shall be appointed or declared by any Court of Justice before the minor has attained the age of eighteen years, and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age." 12-5-90.

* See section 52 of Act VIII of 1890.

CIRCULAR ORDER SLIP No. 10½, MAY 1890.

ACT VIII OF 1890.

(*Received the assent of the Governor-General on the 21st March*, 1890.)

An Act to consolidate and amend the law relating to Guardian and Ward.

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, extent and commencement.

1. (1) This Act may be called the Guardians and Wards Act, 1890.

(2) It extends to the whole of British India, inclusive of Upper Burma and British Baluchistan; and

(3) It shall come into force on the first day of July, 1890.

Repeal.

2. (1) On and from that day the enactment mentioned in the schedule shall be repealed to the extent specified in the third column thereof.

(2) But all proceedings had, certificates granted, allowances assigned, obligations imposed, and applications, appointments, orders and rules made under any of those enactments shall, so far as may be, be deemed to have been respectively had, granted, assigned, imposed and made under this Act; and

(3) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Saving of jurisdiction of Courts of Wards and Chartered High Courts.

3. This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor-General in Council or by a Governor or Lieutenant-Governor in Council; and nothing in this Act shall

be construed to affect, or in any way derogate from, the jurisdiction or authority of any Court of Wards, or to take away any power possessed by any High Court established under the Statute 24 and 25 Victoria, chapter 104 (*an Act for establishing High Courts of Judicature in India*).

Definitions.

4. In this Act, unless there is something repugnant in the subject or context,—

(1) "minor" means a person who, under the provisions of the Indian Majority Act, 1875, is to be deemed not to have attained his majority: IX of 1875.

(2) "guardian" means a person having the care of the person of a minor or of his property, or of both his person and property:

(3) "ward" means a minor for whose person or property, or both, there is a guardian:

(4) "District Court" has the meaning assigned to that expression in the Code of Civil Procedure, and includes a High Court in the exercise of its ordinary original civil jurisdiction: XIV of 1882.

(5) "the Court" means the District Court having jurisdiction to entertain an application under this Act for an order appointing or declaring a person to be a guardian; and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or, in any matter relating to the person of the ward, the District Court having jurisdiction in the place where the ward for the time being ordinarily resides:

(6) "Collector" means the chief officer in charge of the revenue administration of a district, and includes any officer whom the Local Government, by notification in the official Gazette, may, by name or in virtue of his office, appoint to be a Collector in any local area, or with respect to any class of persons, for all or any of the purposes of this Act:

(7) "European British subject" means an European British subject as defined in the Code of Criminal Procedure, 1882, and includes any Christian of European descent: and X of 1882.

(8) "prescribed" means prescribed by rules made by the High Court under this Act.

CHAPTER II.

APPOINTMENT AND DECLARATION OF GUARDIANS.

Power of parents to appoint in case of European British subjects.

5. (1) Where a minor is an European British subject, a guardian or guardians of his person or property, or both, may be appointed by will or other instrument to take effect on the death of the person appointing,—

(*a*) by the father of the minor, or,

(*b*) if the father is dead or incapable of acting, by the mother.

(2) Where guardians have been appointed under sub-section (1) by both parents, they shall act jointly.

Saving of power to appoint in other cases.

6. In the case of a minor who is not an European British subject, nothing in this Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which the minor is subject.

Power of the Court to make order as to guardianship.

7. (1) Where the Court is satisfied that it is for the welfare of a minor that an order should be made—

(*a*) appointing a guardian of his person or property, or both, or

(*b*) declaring a person to be such a guardian, the Court may make an order accordingly.

(2) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court.

(3) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court, an order under this section appointing or declaring another person to be guardian in his stead shall not be made until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Act.

Persons entitled to apply for order.

8. An order shall not be made under the last foregoing section except on the application of—

(*a*) the person desirous of being, or claiming to be, the guardian of the minor, or

(*b*) any relative or friend of the minor, or

(*c*) the Collector of the district or other local area within which the minor ordinarily resides or in which he has property, or

(*d*) the Collector having authority with respect to the class to which the minor belongs.

Court having jurisdiction to entertain application.

9. (1) If the application is with respect to the guardianship of the person of the minor, it shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides.

(2) If the application is with respect to the guardianship of the property of the minor, it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides or to a District Court having jurisdiction in a place where he has property.

(3) If an application with respect to the guardianship of the property of a minor is made to a District Court other than that having jurisdiction in the place where the minor ordinarily resides, the Court may return the application if in its opinion the application would be disposed of more justly or conveniently by any other District Court having jurisdiction.

Form of application.

10. (1) If the application is not made by the Collector, it shall be by petition signed and verified in manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint, and stating, so far as can be ascertained,— IV of 1882.

(*a*) the name, sex, religion, date of birth and ordinary residence of the minor;

(*b*) where the minor is a female, whether she is married, and, if so, the name and age of her husband;

(*c*) the nature, situation and approximate value of the property, if any, of the minor;

(*d*) the name and residence of the person having the custody or possession of the person or property of the minor;

(*e*) what near relations the minor has, and where they reside;

(*f*) whether a guardian of the person or property, or both, of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment;

(*g*) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property, or both, of the minor, and, if so, when, to what Court, and with what result;

(*h*) whether the application is for the appointment or declaration of a guardian of the person of the minor, or of his property, or of both;

(*i*) where the application is to appoint a guardian, the qualifications of the proposed guardian;

(*j*) where the application is to declare a person to be a guardian, the grounds on which that person claims;

(*k*) the causes which have led to the making of the application; and

(*l*) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state.

(2) If the application is made by the Collector, it shall be by letter addressed to the Court and forwarded by post or in such other manner as may be found convenient, and shall state as far as possible the particulars mentioned in sub-section (1).

(3) The application must be accompanied by a declaration of the willingness of the proposed guardian to act, and the declaration must be signed by him and attested by at least two witnesses.

Procedure on admission of application.

11. (1) If the Court is satisfied that there is ground for proceeding on the application, it shall fix a day for the hearing thereof, and cause notice of the application and of the date fixed for the hearing—

(*a*) to be served in the manner directed in the Code of Civil Procedure on— XIV of 1882

(i) the parents of the minor if they are residing in British India,

(ii) the person, if any, named in the petition or letter as having the custody or possession of the person or property of the minor,

(iii) the person proposed in the application or letter to be appointed or declared guardian, unless that person is himself the applicant, and

(iv) any other person to whom, in the opinion of the Court, special notice of the application should be given; and

(*b*) to be posted on some conspicuous part of the court-house, and of the residence of the minor, and otherwise published in such manner as the Court, subject to any rules made by the High Court under this Act, thinks fit.

(2) The Local Government may, by general or special order, require that, when any part of the property described in a petition under section 10, sub-section (1), is land of which a Court of Wards could assume the superintendence, the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor ordinarily resides, and on every Collector in whose district any portion of the land is situate, and the Collector may cause the notice to be published in any manner he deems fit.

(3) No charge shall be made by the Court or the Collector for the service or publication of any notice served or published under sub-section (2).

Power to make interlocutory order for production of minor and interim protection of person and property.

12. (1) The Court may direct that the person, if any, having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints, and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper.

(2) If the minor is a female who ought not to be compelled to appear in public, the direction under sub-section (1) for her production shall require her to be produced in accordance with the customs and manners of the country.

(3) Nothing in this section shall authorise—

(*a*) the Court to place a female minor in the temporary custody of a person claiming to be her guardian on the ground of his being her husband, unless she is already

in his custody with the consent of her parents, if any, or

(*b*) any person to whom the temporary custody and protection of the property of a minor is entrusted to dispossess otherwise than by due course of law any person in possession of any of the property.

Hearing of evidence before making of order.

13. On the day fixed for the hearing of the application, or as soon afterwards as may be, the Court shall hear such evidence as may be adduced in support of or in opposition to the application.

Simultaneous proceedings in different Courts.

14. (1) If proceedings for the appointment or declaration of a guardian of a minor are taken in more Courts than one, each of those Courts shall, on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself.

(2) If the Courts are both or all subordinate to the same High Court, they shall report the case to the High Court, and the High Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

(3) In any other case in which proceedings are stayed under sub-section (1), the Courts shall report the case through the Local Government to the Governor-General in Council, and the Governor-General in Council shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

Appointment or declaration of several guardians.

15. (1) If the law to which the minor is subject admits of his having two or more joint-guardians of his person or property, or both, the Court may, if it thinks fit, appoint or declare them.

(2) On the death of a father, being an European British subject, who has, by will or other instrument to take effect on his death, appointed a guardian of his minor child, the Court may appoint the mother to be guardian of the child jointly with the guardian appointed by the father.

(3) On the death of a mother, being an European British subject, who during the incapacity of the father of her minor

child has, by will or other instrument to take effect on her death, appointed a guardian of the child, the Court may, if the father becomes capable of acting, appoint him to be sole guardian of the child or guardian of the child jointly with the guardian appointed by the mother, as it thinks fit.

(4) Separate guardians may be appointed or declared of the person and of the property of a minor.

(5) If a minor has several properties, the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties.

Appointment or declaration of guardian for property beyond jurisdiction of the Court.

16. If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction, the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian, accept him as duly appointed or declared and give effect to the order.

Matters to be considered by the Court in appointing guardian.

17. (1) In appointing or declaring the guardian of a minor, the Court shall, subject to the provisions of this section, be guided by what, consistently with the law to which the minor is subject, appears in the circumstances to be for the welfare of the minor.

(2) In considering what will be for the welfare of the minor, the Court shall have regard to the age, sex and religion of the minor, the character and capacity of the proposed guardian and his nearness of kin to the minor, the wishes, if any, of a deceased parent, and any existing or previous relations of the proposed guardian with the minor or his property.

(3) If the minor is old enough to form an intelligent preference, the Court may consider that preference.

(4) As between parents who are European British subjects adversely claiming the guardianship of the person, neither parent is entitled to it as of right, but, other things being equal, if the minor is a male of tender years or a female, the minor should be given to the mother, and if the minor is a male of an age to require education and preparation for labour and business, then to the father.

(5) The Court shall not appoint or declare any person to be a guardian against his will.

Appointment or declaration of Collector in virtue of office.

18. Where a Collector is appointed or declared by the Court in virtue of his office to be guardian of the person or property, or both, of a minor, the order appointing or declaring him shall be deemed to authorise and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property, or both, as the case may be.

Guardian not to be appointed by the Court in certain cases.

19. Nothing in this Chapter shall authorise the Court to appoint or declare a guardian of the property of a minor whose property is under the superintendence of a Court of Wards, or to appoint or declare a guardian of the person—

(a) of a minor who is a married female and whose husband is not, in the opinion of the Court, unfit to be guardian of her person, or,

(b) subject to the provisions of this Act with respect to European British subjects, of a minor whose father is living and is not, in the opinion of the Court, unfit to be guardian of the person of the minor, or

(c) of a minor whose property is under the superintendence of a Court of Wards competent to appoint a guardian of the person of the minor.

CHAPTER III.

Duties, Rights and Liabilities of Guardians.

General.

Fiduciary relation of guardian to ward.

20. (1) A guardian stands in a fiduciary relation to his ward, and, save as provided by the will or other instrument, if any, by which he was appointed, or by this Act, he must not make any profit out of his office.

(2) The fiduciary relation of a guardian to his ward extends to and affects purchases by the guardian of the property of the ward, and by the ward of the property of the guardian, immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent.

Capacity of minors to act as guardians.

21. A minor is incompetent to act as guardian of any minor except his own wife or child or, where he is the managing member of an undivided Hindu family, the wife or child of another minor member of that family.

Remuneration of guardian.

22. (1) A guardian appointed or declared by the Court shall be entitled to such allowance, if any, as the Court thinks fit for his care and pains in the execution of his duties.

(2) When an officer of the Government, as such officer, is so appointed or declared to be guardian, such fees shall be paid to the Government out of the property of the ward as the Local Government, by general or special order, directs.

Control of Collector as guardian.

23. A Collector appointed or declared by the Court to be guardian of the person or property, or both, of a minor shall, in all matters connected with the guardianship of his ward, be subject to the control of the Local Government or of such authority as that Government, by notification in the official Gazette, appoints in this behalf.

Guardian of the Person.

Duties of guardian of the person.

24. A guardian of the person of a ward is charged with the custody of the ward and must look to his support, health and education, and such other matters as the law to which the ward is subject requires.

Title of guardian to custody of ward.

25. (1) If a ward leaves or is removed from the custody of a guardian of his person, the Court, if it is of opinion that it will be for the welfare of the ward to return to the custody of his guardian, may make an order for his return, and for the purpose of enforcing the order may cause the ward to be arrested and to be delivered into the custody of the guardian.

(2) For the purpose of arresting the ward, the Court may exercise the power conferred on a Magistrate of the first class by section 100 of the Code of Criminal Procedure, 1882.

X of 1882.

(3) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship.

Removal of ward from jurisdiction.

26. (1) A guardian of the person appointed or declared by the Court, unless he is the Collector or is a guardian appointed by will or other instrument, shall not, without the leave of the Court by which he was appointed or declared, remove the ward from the limits of its jurisdiction except for such purposes as may be prescribed.

(2) The leave granted by the Court under sub-section (1) may be special or general, and may be defined by the order granting it.

Guardian of Property.

Duties of guardian of property.

27. A guardian of the property of a ward is bound to deal therewith as carefully as a man of ordinary prudence would deal with it if it were his own, and, subject to the provisions of this Chapter, he may do all acts which are reasonable and proper for the realisation, protection or benefit of the property.

Powers of testamentary guardian.

28. Where a guardian has been appointed by will or other instrument, his power to mortgage or charge, or transfer by sale, gift, exchange or otherwise, immoveable property belonging to his ward is subject to any restriction which may be imposed by the instrument, unless he has under this Act been declared guardian, and the Court which made the declaration permits him by an order in writing, notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order.

Limitation of powers of guardian of property appointed or declared by the Court.

29. Where a person other than a Collector, or than a guardian appointed by will or other instrument, has been appointed or declared by the Court to be guardian of the property of a ward, he shall not, without the previous permission of the Court,—

(*a*) mortgage or charge, or transfer by sale, gift, exchange or otherwise, any part of the immoveable property of his ward, or

(*b*) lease any part of that property for a term exceeding five years or for any term extending more than one year

beyond the date on which the ward will cease to be a minor.

Voidability of transfers made in contravention of section 28 or section 29.

30. A disposal of immoveable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby.

Practice with respect to permitting transfers under section 29.

31. (1) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court, except in case of necessity or for an evident advantage to the ward.

(2) The order granting the permission shall recite the necessity or advantage, as the case may be, describe the property with respect to which the act permitted is to be done, and specify such conditions, if any, as the Court may see fit to attach to the permission; and it shall be recorded, dated and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand, shall be taken down in writing from his dictation, and be dated and signed by him.

(3) The Court may in its discretion attach to the permission the following among other conditions, namely:—

(*a*) that a sale shall not be completed without the sanction of the Court;

(*b*) that a sale shall be made to the highest bidder by public auction, before the Court or someperson specially appointed by the Court for that purpose, at a time and place to be specified by the Court, after such proclamation of the intended sale as the Court, subject to any rules made under this Act by the High Court, directs;

(*c*) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs;

(*d*) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian, to be disbursed therefrom or to be invested by the Court on prescribed securities, or to be otherwise disposed of as the Court directs.

(4) Before granting permission to a guardian to do an act mentioned in section 29, the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should, in its opinion, receive notice thereof, and shall hear and record the statement of any person who appears in opposition to the application.

Variation of powers of guardian of property appointed or declared by the Court.

32. Where a guardian of the property of a ward has been appointed or declared by the Court, and such guardian is not the Collector, the Court may, from time to time, by order, define, restrict, or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject.

Right of guardian so appointed or declared to apply to the Court for opinion in management of property of ward.

33. (1) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him for its opinion, advice or direction on any present question respecting the management or administration of the property of his ward.

(2) If the Court considers the question to be proper for summary disposal, it shall cause a copy of the petition to be served on, and the hearing thereof may be attended by, such of the persons interested in the application as the Court thinks fit.

(3) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have performed his duty as guardian in the subject-matter of the application.

Obligations on guardian of property appointed or declared by the Court.

34. Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Collector, he shall,—

(*a*) if so required by the Court, give a bond, as nearly as may be in the prescribed form, to the Judge of the Court to enure for the benefit of the Judge for the time being, with or without sureties, as may be prescribed, engaging duly to account for what he may receive in respect of the property of the ward;

(*b*) if so required by the Court, deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such other time as the Court directs, a statement of the immoveable property belonging to the ward, of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement, and of the debts due on that date to or from the ward;

(*c*) if so required by the Court, exhibit his accounts in the Court at such times and in such form as the Court from time to time directs;

(*d*) if so required by the Court, pay into the Court at such time as the Court directs the balance due from him on those accounts, or so much thereof as the Court directs; and

(*e*) apply for the maintenance, education and advancement of the ward and of such persons as are dependent on him, and for the celebration of ceremonies to which the ward or any of those persons may be a party, such portion of the income of the property of the ward as the Court from time to time directs, and, if the Court so directs, the whole or any part of that property.

Suit against guardian where administration-bond was taken.

35. Where a guardian appointed or declared by the Court has given a bond duly to account for what he may receive in respect of the property of his ward, the Court may, on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court, or otherwise as the Court thinks fit, assign the bond to some proper person, who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, in respect of any breach thereof.

Suit against guardian where administration-bond was not taken.

36. (1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid, any person, with the leave of the Court, may, as next friend, at any time during the con-

tinuance of the minority of the ward, and upon such terms as aforesaid, institute a suit against the guardian, or, in case of his death, against his representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, such amount as may be found to be payable by the guardian or his representative, as the case may be.

(2) The provisions of sub-section (1) shall, so far as they relate to a suit against a guardian, be subject to the provisions of section 440 of the Code of Civil Procedure as amended by this Act. XIV of 1882.

General liability of guardian as trustee.

37. Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian, or the representative of the guardian, which, not being expressly provided in either of those sections, any other beneficiary or his representative would have against his trustee or the representative of the trustee.

Termination of Guardianship.

Right of survivorship among joint guardians.

38. On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court.

Removal of guardian.

39. The Court may, on the application of any person interested, or of its own motion, remove a guardian appointed or declared by the Court, or a guardian appointed by will or other instrument, for any of the following causes, namely:—

(*a*) for abuse of his trust;

(*b*) for continued failure to perform the duties of his trust;

(*c*) for incapacity to perform the duties of his trust;

(*d*) for ill-treatment, or neglect to take proper care, of his ward;

(*e*) for contumacious disregard of any provision of this Act or of any order of the Court;

(*f*) for conviction of an offence implying, in the opinion of the Court, a defect of character which unfits him to be the guardian of his ward;

(*g*) for having an interest adverse to the faithful performance of his duties;

(*h*) for ceasing to reside within the local limits of the jurisdiction of the Court;

(*i*) in the case of a guardian of the property, for bankruptcy or insolvency;

(*j*) by reason of the guardianship of the guardian ceasing, or being liable to cease, under the law to which the minor is subject:

Provided that a guardian appointed by will or other instrument, whether he has been declared under this Act or not, shall not be removed—

(*a*) for the cause mentioned in clause (*g*) unless the adverse interest accrued after the death of the person who appointed him, or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest, or

(*b*) for the cause mentioned in clause (*h*) unless such guardian has taken up such a residence as, in the opinion of the Court, renders it impracticable for him to discharge the functions of guardian.

Discharge of guardian.

40. (1) If a guardian appointed or declared by the Court desires to resign his office, he may apply to the Court to be discharged.

(2) If the Court finds that there is sufficient reason for the application, it shall discharge him, and, if the guardian making the application is the Collector and the Local Government approves of his applying to be discharged, the Court shall in any case discharge him.

Cessation of authority of guardian.

41. (1) The powers of a guardian of the person cease—

(*a*) by his death, removal or discharge;

(*b*) by the Court of Wards assuming superintendence of the person of the ward;

(*c*) by the ward ceasing to be a minor;

(*d*) in the case of a female ward, by her marriage to a husband who is not unfit to be guardian of her person, or, if the guardian was appointed or declared by the

Court, by her marriage to a husband who is not, in the opinion of the Court, so unfit; or,

(*c*) in the case of a ward whose father was unfit to be guardian of the person of the ward, by the father ceasing to be so, or, if the father was deemed by the Court to be so unfit, by his ceasing to be so in the opinion of the Court.

(2) The powers of a guardian of the property cease—

(*a*) by his death, removal or discharge;

(*b*) by the Court of Wards assuming superintendence of the property of the ward; or,

(*c*) by the ward ceasing to be a minor.

(3) When for any cause the powers of a guardian cease, the Court may require him, or, if he is dead, his representative to deliver as it directs any property in his possession or control belonging to the ward or any accounts in his possession or control relating to any past or present property of the ward.

(4) When he has delivered the property or accounts as required by the Court, the Court may declare him to be discharged from his liabilities save as regards any fraud which may subsequently be discovered.

Appointment of successor to guardian dead, discharged or removed.

42. When a guardian appointed or declared by the Court is discharged, or, under the law to which the ward is subject, ceases to be entitled to act, or when any such guardian or a guardian appointed by will or other instrument is removed or dies, the Court, of its own motion or an application under Chapter II, may, if the ward is still a minor, appoint or declare another guardian of his person or property, or both, as the case may be.

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

Orders for regulating conduct or proceedings of guardians, and enforcement of those orders.

43. (1) The Court may, on the application of any person interested or of its own motion, make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court.

(2) Where there are more guardians than one of a ward, and they are unable to agree upon a question affecting his welfare, any of them may apply to the Court for its direction, and the Court may make such order respecting the matter in difference as it thinks fit.

(3) Except where it appears that the object of making an order under sub-section (1) or sub-section (2) would be defeated by the delay, the Court shall, before making the order, direct notice of the application therefor or of the intention of the Court to make it, as the case may be, to be given, in a case under sub-section (1), to the guardian, or, in a case under sub-section (2), to the guardian who has not made the application.

(4) In case of disobedience to an order made under sub-section (1) or sub-section (2), the order may be enforced in the same manner as an injunction granted under section 492 or section 493 of the Code of Civil Procedure, in a case under sub-section (1), as if the ward were the plaintiff and the guardian were the defendant, or, in a case under sub-section (2), as if the guardian who made the application were the plaintiff and the other guardian were the defendant.

XIV of 1882.

(5) Except in a case under sub-section (2), nothing in this section shall apply to a Collector who is, as such, a guardian.

Penalty for removal of ward from jurisdiction.

44. If, for the purpose or with the effect of preventing the Court from exercising its authority with respect to a ward, a guardian appointed or declared by the Court removes the ward from the limits of the jurisdiction of the Court in contravention of the provisions of section 26, he shall be liable, by order of the Court, to fine not exceeding one thousand rupees, or to imprisonment in the civil jail for a term which may extend to six months.

Penalty for contumacy.

45. (1) In the following cases, namely:—

(*a*) if a person having the custody of a minor fails to produce him or cause him to be produced in compliance with a direction under section 12, sub-section (1), or to do his utmost to compel the minor to return to the custody of his guardian in obedience to an order under section 25, sub-section (1), or

(*b*) if a guardian appointed or declared by the Court fails to deliver to the Court, within the time allowed by or under clause (*b*) of section 34, a statement required under that clause, or to exhibit accounts in compliance with a requisition under clause (*c*) of that section, or to pay into the Court the balance due from him on those accounts in compliance with a requisition under clause (*d*) of that section, or

(*c*) if a person who has ceased to be a guardian, or the representative of such a person, fails to deliver any property or accounts in compliance with a requisition under section 41, sub-section (3),

the person, guardian or representative, as the case may be, shall be liable, by order of the Court, to fine not exceeding one hundred rupees, and in case of recusancy to further fine not exceeding ten rupees for each day after the first during which the default continues, and not exceeding five hundred rupees in the aggregate, and to detention in the civil jail until he undertakes to produce the minor or cause him to be produced, or to compel his return, or to deliver the statement, or to exhibit the accounts, or to pay the balance, or to deliver the property or accounts, as the case may be.

(2) If a person who has been released from detention on giving an undertaking under sub-section (1) fails to carry out the undertaking within the time allowed by the Court, the Court may cause him to be arrested and re-committed to the civil jail.

Reports by Collectors and Subordinate Courts.

46. (1) The Court may call upon the Collector, or upon any Court subordinate to the Court, for a report on any matter arising in any proceeding under this Act and treat the report as evidence.

(2) For the purpose of preparing the report the Collector or the Judge of the subordinate Court, as the case may be, shall make such inquiry as he deems necessary, and may, for the purposes of the inquiry exercise any power of compelling the attendance of a witness to give evidence or produce a document which is conferred on a Court by the Code of Civil Procedure.

XIV of 1882.

Orders appealable.

47. An appeal shall lie to the High Court from an order made by a District Court,—

(*a*) under section 7, appointing or declaring or refusing to appoint or declare a guardian ; or,

(*b*) under section 9, sub-section (3), returning an application; or,

(*c*) under section 25, making or refusing to make an order for the return of a ward to the custody of his guardian ; or,

(*d*) under section 26, refusing leave for the removal of a ward from the limits of the jurisdiction of the Court, or imposing conditions with respect thereto ; or,

(*e*) under section 28 or section 29, refusing permission to a guardian to do an act referred to in the section ; or,

(*f*) under section 32, defining, restricting or extending the powers of a guardian ; or,

(*g*) under section 39, removing a guardian ; or,

(*h*) under section 40, refusing to discharge a guardian ; or,

(*i*) under section 43, regulating the conduct or proceedings of a guardian or settling a matter in difference between joint guardians, or enforcing the order ; or,

(*j*) under section 44 or section 45, imposing a penalty.

XIV of 1882.
Finality of other orders.

48. Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final, and shall not be liable to be contested by suit or otherwise.

Costs.

49. The costs of any proceeding under this Act, including the costs of maintaining a guardian or other person in the civil jail, shall, subject to any rules made by the High Court under this Act, be in the discretion of the Court in which the proceeding is had.

Power of High Court to make rules.

50. (1) In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act—

(*a*) as to the matters respecting which, and the time at which, reports should be called for from Collectors and subordinate Courts ;

(*b*) as to the allowances to be granted to, and the security to be required from, guardians, and the cases in which such allowances should be granted;

(*c*) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 28 and 29;

(*d*) as to the circumstances in which such requisitions as are mentioned in clauses (*a*), (*b*), (*c*) and (*d*) of section 34 should be made;

(*e*) as to the preservation of statements and accounts delivered and exhibited by guardians;

(*f*) as to the inspection of those statements and accounts by persons interested;

(*g*) as to the custody of money, and securities for money, belonging to wards;

(*h*) as to the securities on which money belonging to wards may be invested;

(*i*) as to the education of wards for whom guardians, not being Collectors, have been appointed or declared by the Court; and,

(*j*) generally, for the guidance of the Courts in carrying out the purposes of this Act.

(2) Rules under clauses (*a*) and (*i*) of sub-section (1) shall not have effect until they have been approved by the Local Government, nor shall any rule under this section have effect until it has been published in the official Gazette.

Applicability of Act to guardians already appointed by Court.

51. A guardian appointed by, or holding a certificate of administration from, a Civil Court under any enactment repealed by this Act shall, save as may be prescribed, be subject to the provisions of this Act, and of the rules made under it, as if he had been appointed or declared by the Court under Chapter II.

Amendment of Indian Majority Act.

52. In section 3 of the Indian Majority Act, 1875, for the words "every minor of whose person or property a guardian has been or shall be appointed by any Court of Justice, and every minor under the

IX of 1875.

jurisdiction of any Court of Wards," the following shall be substituted, namely:—

"every minor of whose person or property, or both, a guardian, other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure, has been or shall be appointed or declared by any Court of Justice before the minor has attained the age of eighteen years, and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age."

XIV of 1882.

XIV of 1882.

53. Chapter XXXI of the Code of Civil Procedure shall be amended as follows, namely:—

Amendment of Chapter XXXI of the Code of Civil Procedure.

A.—To section 440 of the said Code the following shall be added, namely:—

"If a minor has a guardian appointed or declared by an authority competent in this behalf, a suit shall not be instituted on behalf of the minor by any person other than such guardian except with the leave of the Court granted after notice to such guardian and after hearing any objections which he may desire to make with respect to the institution of the suit, and the Court shall not grant such leave unless it is of opinion that it is for the welfare of the minor that the person proposing to institute the suit in the name of the minor should be permitted to do so."

B.—To section 443 of the said Code the following shall be added, namely:—

"Where an authority competent in this behalf has appointed or declared a guardian or guardians of the person or property, or both, of the minor, the Court shall appoint him or one of them, as the case may be, to be the guardian for the suit under this section unless it considers, for reasons to be recorded by it, that some other person ought to be so appointed."

C.—After section 446 of the said Code the following shall be added, namely:—

"If the next friend is not a guardian appointed or declared by an authority competent in this behalf, and an application is made by a guardian so appointed or declared who desires to be himself appointed in the place of the next friend, the Court shall remove the next friend unless it considers, for reasons to be recorded by it, that the guardian ought not to be appointed the next friend of the minor."

D.—For section 461 of the said Code the following shall be substituted, namely:—

"461. (1) A next friend or guardian for the suit shall not, without the leave of the Court, receive any money or other moveable property on behalf of a minor, either—

Receipt by next friend or guardian *ad litem* of property under decree for minor.

(*a*) by way of compromise before decree or order, or

(*b*) under a decree or order in favour of the minor.

"(2) Where the next friend or guardian for the suit has not been appointed or declared by competent authority to be guardian of the property of the minor, or, having been so appointed or declared, is under any disability known to the Court to receive the money or other moveable property, the Court shall, if it grants him leave to receive the property, require such security and give such directions as will, in its opinion, sufficiently protect the property from waste and ensure its proper application."

E.—For section 464 of the said Code as amended by the Civil Procedure Code Amendment Act, 1888, the following shall be substituted, namely:— VII of 1888.

"464. Nothing in this chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued, by direction of the Governor-General in Council or a Local Government, in the name of an agent or in any other name, or shall be construed to affect, or in any way derogate from, the provisions of any local law for the time being in force relating to suits by or against minors or by or against lunatics or other persons of unsound mind."

Princes and Chiefs and wards of Court.

THE SCHEDULE.

* ENACTMENT REPEALED.

(*See section* 2.)

Number and year.	Title or subject.	Extent of repeal.
Act of the Governor-General in Council.		
XL of 1858 ...	Minors (Bengal) ...	So much as has not been repealed.

12-5-90.

* Other enactments in force in parts of India other than Bengal are also repealed by Act VIII of 1890.

Reg. No. 1167J—53—21-6-90.

falls within the second paragraph of section three, at the beginning of the eighteenth anniversary of that day.

Illustrations.

(*a*) Z is born in British India on the first day of January, 1850, and has a British Indian domicile. A guardian of his person is appointed by a Court of Justice. Z attains majority at the first moment of the first day of January, 1871.

(*b*) Z is born in British India on the twenty-ninth day of February, 1852, and has a British Indian domicile. A guardian of his property is appointed by a Court of Justice. Z attains majority at the first moment of the twenty-eighth day of February, 1873.

(*c*) Z is born on the first day of January, 1850. He acquires a domicile in British India. No guardian is appointed of his person or property by any Court of Justice, nor is he under the jurisdiction of any Court of Wards. Z attains majority at the first moment of the first day of January, 1868.

Acts of the Lieutenant-Governor of Bengal in Council.

ACT IX (B.C.) of 1879.

(*Received the assent of the Lieutenant-Governor on the 15th April* 1879, *and of the Governor-General on the 6th June* 1879.)

An Act to amend the law relating to the Court of Wards.

Preamble.

Whereas it is expedient to amend the law relating to the Court of Wards within the territories under the administration of the Lieutenant-Governor of Bengal; It is enacted as follows:—

PART I.

Preliminary.

Short title.

1. This Act may be called the Court of Wards' Act, 1879.

Extent.

It extends to all the territories under the administration of the Lieutenant-Governor of Bengal, including the scheduled districts of Bengal as defined in the Scheduled Districts' Act, 1874.

Commencement.

It shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Repeal of Acts.

2. Bengal Act IV of 1870 (the Court of Wards' Act), section 11 of Act XXXV of 1858, sections 12, 14, and 15 of Act XL of 1858, and so much of section 21 of Act XL of 1858 as provides that the Civil Court may direct the Collector to take charge of an estate, are hereby repealed.

All persons and properties which at the commencement of this Act are under the charge of the Court of Wards as constituted by

Bengal Act IV of 1870, shall be deemed to be under the charge of the Court of Wards as constituted by this Act.

And all persons and properties which at the commencement of this Act are under the charge of the Collector by virtue of an order of the Civil Court under section 11 of Act XXXV of 1858, or under section 12, section 14, or section 21 of Act XL of 1858, shall from such commencement be deemed to be under the charge of the Court of Wards.

And all rules prescribed, orders or appointments made, and agreements executed under the Court of Wards' Act, 1870, and now in force, shall (so far as they are consistent with this Act) be deemed to be respectively prescribed, made, and executed under this Act.

And all orders and appointments made by Collectors under Act XXXV of 1858 or Act XL of 1858, and now in force, shall (so far as they are consistent with this Act) be deemed to be made under this Act.

And all suits and proceedings now pending, which may have been commenced under the Court of Wards' Act, 1870, or by Collectors under Act XXXV of 1858 or Act XL of 1858, shall be deemed to be commenced under this Act.

Interpretation.

3. In this Act, unless there be something repugnant in the subject or context—

"Collector."

"Collector" includes any officer in charge of the revenue jurisdiction of a district;

"Court."

"The Court" means the Court of Wards; or when the Court of Wards has delegated any of its powers to a Commissioner or Collector or any other person, it means, in respect of such powers, the Commissioner or Collector or person to whom they are delegated;

"Estate."

"Estate" means all lands which are borne on the revenue-roll of a Collector as liable for the payment of one and the same demand of land revenue;

"Minor."

"Minor" means a person who has not completed his age of twenty-one years;

"Section."

"Section" means a section of this Act;

"Ward."

"Ward" means any person who is under the charge of the Court of Wards, or whose property is under such charge.

Saving of Act XXXIV of 1858 and of jurisdiction of High Courts.

4. Nothing contained in this Act shall affect any of the provisions of Act XXXIV of 1858 or the jurisdiction, as respects infants, of any High Court of Judicature.

PART II.

Constitution, Jurisdiction, and Powers of the Court of Wards.

Board of Revenue to be Court of Wards.

5. The Board of Revenue shall be the Court of Wards for the territories to which this Act extends.

It shall deal with every person and every property of which it may take or retain charge under this Act, or which may be placed

See sec. 2 of Act IV of 1892.

* and includes a share in or of an estate other than an undivided share held in coparcenary as the property of a Hindu joint-family governed by the *Mitakshara* or *Mithila* law. 7-4-92.

See sec. 4 of Act IV of 1892.

‡ Provided that the Court shall not be empowered to take charge of the person of a proprietor disqualified on his own application under clause (*e*) of section 6. 7-4-92.

Note 3.—The minor proprietor of an estate under the Court of Wards died leaving two childless widows. According to the law regulating inheritance in the family, the elder widow succeeded to the property. She was therefore declared a ward of the Court, and the property was being managed for her. The younger widow had the reversionary interest, and she was living with her father away from the family residence. It was given out that the younger widow was with child, but the District Officer suspected that the object was to enable the production of a spurious child as the heir to the late proprietor, and he desired to bring her back to the family residence for the purpose of placing her under observation and frustrating the plot which he believed had been concocted. She, however, refused to return to the family residence, and in order that stronger pressure might be brought to bear on her to do so, the Commissioner recommended that an order be passed by the Court of Wards under the latter part of section 7 of Act IX (B.C.) of 1879, taking charge of her person and appointing a guardian. She being a minor and having a reversionary interest in the property, the Board were not sure whether she could be held to be a member of the proprietor's family, the proprietor being the elder widow. They therefore consulted the Legal Remembrancer, who gave the following opinion :—

"The younger widow of the late minor proprietor of the estate by marriage passed into her husband's family, and was not legally entitled to leave it and reside with her own family. I presume her maintenance is derived from the estate of her husband, and she would properly be under the control of the Court of Wards as a dependent member of the family, the head of which at present is the elder widow.

"It therefore appears to me to be within the competence of the Court of Wards to order that she shall reside with, and under the guardianship of, the elder widow."

Thereupon the Court issued the necessary orders under Sections 7 and 20 of the Act. (Board's Proceedings of 21st December 1889, Nos. 197-199, Collection 3, File 413 of 1889.) 1-8-90.

under its charge by order of a competent Court, in accordance with the provisions of this Act.

Disqualified proprietors.

6. Proprietors of estates shall be held disqualified to manage their own property when they are—

(*a*) females declared by the Court incompetent to manage their own property ;

(*b*) persons declared by the Court to be minors ;

(*c*) persons adjudged by a competent Civil Court to be of unsound mind, and incapable of managing their affairs ;

(*d*) persons adjudged by a competent Civil Court to be otherwise rendered incapable by physical defects or infirmities of managing their own property.

Jurisdiction of Court over disqualified proprietors.

7. Whenever the sole proprietor of an estate, or all the joint-proprietors of an estate are disqualified as provided in the last preceding section, the Court shall have power to take charge of all the property of every such proprietor or joint-proprietor within its jurisdiction, and of the person of any such proprietor or joint-proprietor who is resident within its jurisdiction ; and also of the person and property of any minor member of the family of any such proprietor or joint-proprietor who has an immediate or reversionary interest in the property of such proprietor or joint-proprietor.

Note 1.—The estate of a lunatic was brought under the management of the Court of Wards by order of the Civil Court under section 9 of Act XXXV of 1858. No order was passed under section 7 of Act IX (B.C.) of 1879 for taking charge of the person or property of any minor member of the family. The eldest son on reaching the age of 18 petitioned to be released from the control of the Court of Wards, on the ground that he had attained his majority (The property was ancestral, and the family governed by the Mitakshara law.) Certain questions arose on which the Legal Remembrancer was consulted. He gave his opinion (1) that the eldest son came under the definition of a 'ward' in section 3 of Act IX (B.C.) of 1879 adding 'whatever property he had has been for years under the charge of the Court of Wards; (2) that section 7 provides for such a case, and as a fact the Court of Wards have been in charge of both persons and property of the minor members of the lunatic's family ; (3) that under Act IX of 1875, the eldest son was still a minor, and would remain so until he attained 21 years of age; (4) that under any circumstances the duty of the Court of Wards was to await the directions of the District Judge, under whose order charge was in the first instance assumed of the property.—(Board's Proceedings of 13th November 1886, No. 98, Collection 7, File 558.)

Note 2.—A proposal being submitted for the Court of Wards to assume charge of a Hindu monastery, or religious establishment, to which several estates paying revenue to Government were attached, the Board replied that Government officers are clearly prohibited by section 22 of Act XX of 1863 from having anything to do with the management of such property.—(Board's Proceedings of 29th June 1878, No 247, Collection 7, File 326.)

In another case the Court of Wards declined to interfere with the property belonging to a temple for charitable purposes.—(Board's Proceedings of 15th February 1879, No. 17, Collection 7, File 609.)

Court when bound to give up charge.

8. Whenever the circumstances of any ward become such that the Court could not take charge of him or of his property if he were not under its charge already,

the Court shall be bound to release from its charge such person and his property.

Note.—A question was raised as to the power of the Court of Wards to retain charge of an estate after the proprietor has attained his majority. As his estate was still seriously involved in debt, a proprietor who was to come of age in a few months petitioned the Court of Wards praying that they would retain charge of his estate for a further period of four years after he had attained his majority. The Court consulted the Legal Remembrancer, who gave his opinion—

(1) that the Court cannot legally comply with the application of the involved proprietor;

(2) that the provisions of Act IX (B.C.) of 1879 would not be applicable to an estate so managed after the ward had attained the age of majority;

(3) that the ward could not bind himself by deed or otherwise to leave the estate in the hands of the Court.

He added:—"The Court of Wards has no right, power or jurisdiction that is not given to it by statute, and the law in this particular matter is to be found in Bengal Act IX of 1879;" and after referring to certain sections of the Act, he concluded:—

"It follows, I think, from these provisions that (section 8) the Court is bound to release from its charge the property of the ward as soon as he comes of age; that as section 11 does not apply to this case, the ward's consent will not give jurisdiction to the Court of Wards to retain charge of his property, and that there is no other provision by which a ward's consent could give such jurisdiction; and consequently that the powers legally vested in the Court of Wards to manage estates in their charge would not remain with them if they retained charge of this estate when the ward had come of age and thereby ceased to be a ward.

"The ward could not by any act of his give the Court a jurisdiction which the law has not given it."—(Board's Proceedings of 5th December 1885, No. 15, Collection 2, File 169.)

Discretion of Court as to taking charge.

9. The Court may in its discretion, in any case in which it is empowered by this Act to take charge of the person and property of any disqualified proprietor,—

(*a*) take charge of such property without taking charge of such person;

(*b*) refrain from taking charge of any such person or property;

(*c*) at any time withdraw from such charge if taken;

(*d*) at any time resume such charge, after having withdrawn from it.

Procedure under Act XL of 1858 and Act XXXV of 1858.

10. Whenever a Civil Court thinks it necessary, under section 9 of Act XL of 1858, to make provision for the charge of the person and property of any minor whenever a

Act VIII of 1890. 7-4-92.

under section 21 of the said Act,

or whenever a person has been adjudged, under Act XXXV of 1858, to be of unsound mind and incapable of managing his affairs,

if the property of such minor or disqualified proprietor consists in whole or in part, of land or any interest in land, the Civil Court may apply to the Court of Wards to take charge of the person and property of such minor or disqualified proprietor; and it shall be a

And in any case in which the Court has taken charge of the property of a person disqualified from managing his own estate under the provisions of section 6, clause (*e*), it may in its discretion—

(*e*) at any time withdraw from such charge, or

(*f*) retain such charge, notwithstanding the death of the proprietor, until all debts and liabilities incurred by, or due from, the said proprietor, or which are a charge upon the property or any part thereof, together with all interest due thereon, have been discharged:

Provided that, after the death of the proprietor, the Court shall not retain charge on account of any debt or liability which

* Whenever a Civil Court is satisfied that an order should be made under section 7 of the Guardians and Wards Act, 1890, appointing a guardian of the person or property of a minor or both;

* See sec. 6 of Act IV of 1892.

whenever a Civil Court removes under section 39 of the same Act the guardian of a minor. 7-4-92.

Note.—Act *XL* of 1858 having been repealed by Act VIII of 1890, the Civil Court can no longer apply to the Court of Wards to take charge of estates under section 10, Act IX (B.C.) of 1879. 6-7-91.

‡ which either before or after the commencement of this Act was or is placed; 7-4-92. ‡ See sec. 8 of Act IV of 1892.

§ or under any other enactment for the time being in force. 7-4-92. § See sec. 9 of Act IV of 1892.

the discretion of the Court of Wards to take charge of such person or property, or to refuse to do so.

Nothing contained in sections 12 to 19 (both inclusive) of Act XXXV of 1858 shall be held to apply to persons or properties under the charge of the Court of Wards.

Procedure when estate is no longer under Court because some proprietors have ceased to be disqualified.

11. Whenever one or more of the joint proprietors of whose properties the Court of Wards has taken charge ceases to be subject to the jurisdiction of the Court of Wards, and the persons and properties of the remaining joint-proprietors thereby cease to be subject to the jurisdiction of the Court of Wards, notwithstanding the otherwise continued disqualification of such remaining joint proprietors, the Civil Court which would have jurisdiction under Act XL of 1858 may, on the application of the Court of Wards, direct the Court of Wards to retain or resume charge of the persons and properties of the still disqualified proprietors during the continuance of their disqualification, or, subject to the provisions of section 12, for so long as such Civil Court may order.

And in case any of the proprietors who have ceased to be subject to the jurisdiction of the Court of Wards so consent, the Court of Wards may retain or resume the charge of the properties of such proprietors, or any part thereof, so long as the property of any of the disqualified proprietors remains in charge of the Court of Wards.

Note.—Kumar—, the proprietor of an eight annas share of an estate, having come of age, the Court of Wards at first intended to release the estate from its charge. It appeared, however, that this course would lead to dispute and litigation, and eventually, on the aplication of both the parties interested in the property (viz., Kumar—and Rani—), the Court consented to retain possession of the estate. A doubt having been expressed whether this could legally be done, the Court consulted the Legal Remembrancer. He replied :—

"It may be taken that Rani—is a disqualified proprietor properly under charge of the Court of Wards, and would continue so but for the co-sharer in the estate having attained majority. Under such circumstances the latter paragraph of section 11, Court of Wards' Act, authorises the retention of the charge of the whole estate, the major proprietor consenting. It is perfectly clear that the two proprietors of an estate may appoint voluntarily the Court of Wards or any one else to manage their estate ; and if the Court of Wards accepts the duty, no one can question the arrangement. But the doubt might arise whether such voluntary acceptance was within the legitimate functions of the Court of Wards. Section 11 appears to me to declare it is under the present circumstances, and section 49, Act III (B.C.), 1881, recognises such arrangement."

The Court was guided by this opinion and retained charge of the estate—(Board's Proceedings of 13th November 1886, No. 144, Collection 8, File 208.)

Withdrawal from charge by Court.

12. The Court of Wards may at any time withdraw from the charge of any person and property taken under section 10 or under section 11, and from the charge of any person or property which before the commencement of this Act was placed under the charge of the Collector by a Civil Court under section 12, section 14, or section 21 of Act XL of 1858, or under section 11 of Act XXXV of 1858 :

Provided that it shall give notice of its intention to withdraw to the Civil Court concerned, and that such notice shall be given not less than two months before the Court of Wards shall so withdraw.

Procedure when succession to property disputed.

13. Whenever, on the death of any ward, the succession to his property or any part thereof is in dispute, the Court may either direct that such property, or part thereof be made over to any person claiming such property, or may retain charge of the same until the right to possession of the claimant has been determined under Bengal Act VII of 1876, or until the dispute has been determined by a competent Civil Court.

Note.—An estate came under the Court of Wards in 1872 in accordance with an order of the High Court. The ward, Mussamut—died in April 1881. Her aunt (her father's brother's widow) filed an application for a certificate under Act XXVII of 1860. The District Judge not having yet passed any orders as to the future management of the property the Commissioner applied for orders under this section. The Court directed the Collector to retain charge, under this section, of the estate of the deceased ward until the Civil Court had passed orders on the application of the deceased's aunt for a certificate under Act XXVII of 1860 (Board's Proceedings of 28th June 1884, No. 170, Collection 7, File 139.)

General powers of Court.

14. Subject to the provisions of this Act the Court—

(*a*) may, through its Manager, do all such things requisite for the proper care and management of any property of which it may take or retain charge under this Act, or which may be placed under its charge by order of a competent Civil Court, as the proprietor of any such property, if not disqualified, might do for its care and management, and

(*b*) may, in respect of the person of any ward, do all such things as might be lawfully done by the legal Guardian of such ward.

Note.—A Raja executed a security bond in favour of A. B. as Manager of certain Government estates. The Raja died and his estate came under the Court. The Collector then enquired whether there was any objection on the part of the Court to adhere to the terms of the agreement so as to enable the Secretary of State for India in Council to hold the promissory notes pledged by the late Raja as security for the said Manager.

The Board pointed out that "as the pledging of these promissory notes is not a thing requisite for the proper care and management of the property, the general empowering clause (*a*) of section 14 of Act IX (B.C.) of 1879 would certainly not admit of the Court of Wards so pledging them, if they were not already pledged. If the occasion were to arise for enforcing the conditions of the security, Mr.—fears that inconvenient questions might arise. The Court of Wards should, therefore, formally withdraw from the position of surety from a given date, of which notice should be communicated to A. B. so as to give him reasonable time to find other security." (Board's Proceedings of 8th March 1884, No. 41, Collection 9, File 2.)

Exercise of powers conferred on Court through others.

15. The Court may exercise all or any powers conferred on it by this Act through the Commissioners of the divisions and the Collectors of the districts in which any part of the property of the disqualified proprietor may be situated, or through any other person whom it may appoint for such purpose.

Note 2.—Certain plots of land belonging to two estates under the Court of Wards, being required for the construction of a road, the District Board enquired whether the land could be given *gratis* by the Court from those estates. The question having been referred to the Advocate-General and the Legal Remembrancer, they gave their opinion that the Court had no power under the Act to make a gift of the land belonging to the wards. The land should be legally taken up and the proper value of the portions belonging to the wards ascertained in the usual way. (Board's Proceedings of 15th June 1889, No. 180, Collection 10, File 266.) 2-6-89.

The Court may, with the sanction of the Lieutenant-Governor, from time to time delegate any of its powers to such Commissioners or Collectors or other person as aforesaid, and may at any time with the like sanction revoke such delegation.

Delegation of powers.

16.* The Court may from time to time order such establishments to be entertained and expenses to be incurred as it shall consider requisite for the care and management of the persons and properties under its charge, for superintendence, for the audit of accounts, and generally for all the purposes of this Act, and may order that such expenses, inclusive of all salaries, gratuities, and payments on account of the leave allowances of such establishments, be charged against any one or more properties for the purposes of which such establishments are, or have been, entertained or such expenses have been incurred.

Establishments and expenses.

* See sec. 3 of Act III (B.C.) of 1881.

17.* The Court may, in respect of such of the establishments and expenses referred to in the last preceding section as are in the judgment of the Court of a general nature, direct that they shall be met by a general contribution from the properties in charge of the Court to be levied in such manner and [illegible]

General contribution for general purposes.

* See sec. 3 of Act III (B.C.) of 1881.

17. [*Repealed by section* 9 *of Act X of* 1892.] 6-1-94.

[illegible] and leave allowances.

deemed always to have been, lawful to charge against any fund to which such general contribution may from time to time be, or have been, credited, any salaries, gratuities, leave allowances, or pensions of officers and servants which the Lieutenant-Governor may order, or has already ordered, to be so charged.

18. The Court may sanction the giving of leases or farms of the whole or part of any property under its charge, and may direct the mortgage or sale of any part of such property, and may direct the doing of all such other acts as it may judge to be most for the benefit of the property and the advantage of the ward.

Power to manage property.

19. If the Court thinks it expedient to direct the sale or mortgage of any part of an estate of which the ward is the sole proprietor, it may order the Collector to partition off such part into a separate estate, and the demand of land revenue and of the cesses for which the original estate was liable shall be assessed upon and divided between the two separate estates so formed, respectively, in such manner as the Court, with the sanction of the Lieutenant-Governor, may direct.

When Court may order property to be formed into a separate estate.

20. The Court may appoint one or more Managers for the property of any ward, and one or more Guardians for the care of the person of any ward under the charge of the Court, and may control and remove any Manager or Guardian so appointed.

Appointment of Managers and Guardians.

On any disqualified proprietor becoming a ward, the Court may, at its discretion, confirm or refuse to recognize any appointment of a person to be Guardian of such disqualified proprietor which may have been made by a will.

21. The Court may make such orders as to it may seem fit in respect of the custody, education, and residence of a minor ward, and such minor members of the ward's family as are under its charge, and in respect of the custody and residence of any ward, not being a minor, whose person is under the charge of the Court.

Custody, education, and residence of wards.

22. The Court shall allow, for the support of each ward and of his family, such monthly sum as it thinks fit (if any) with regard to the rank and circumstances of the parties.

Allowance for ward and his family.

PART III.

PROTECTION FROM SALE OF CERTAIN ESTATES.

23.* *Clause 1.*—Except as hereinafter provided by section 23A, every estate, and, subject to the provisions of section 14 of Act XI of 1859, every share or part of an estate for which a separate account has been opened under section 10 or section 11 of the said Act, or under section 70 of Bengal Act VII of 1876, shall be exempt from sale for arrears of Government revenue which have accrued whilst such estate, share or part has been under the charge of the Court.

* See sec. 4 of Act III (B.C.) of 1881.

Estate under charge of Court exempt from sale.

Provided that all such arrears of revenue shall be the first charge upon the sale proceeds of any estate, share or part which may be sold for any other cause than for such arrears of revenue.

Clause 2.—If at the time when such estate, share or part ceases to be under the charge of the Court of Wards, an arrear of revenue is due on account thereof, the Collector may attach such estate, share or part, and collect the rent, cesses, and other demands due, and all arrears thereof, managing such estate, share or part, either directly or through a Manager, or by farming it for a period not exceeding five years, as he may think fit.

Recovery of arrears of revenue due at time when estate ceases to be under charge of Court.

Provided that when such estate, share or part has been attached under the provisions of this clause, the proceeds shall be paid to the Collector; and the Collector after deducting the claims of Government for revenue and other public demands, together with any interest which has accrued upon such public demands other than Government revenue, and the charges of management, due up to the date of making such deduction, shall release such estate, share or part from attachment, and pay any balance of the proceeds still remaining in his hands to the proprietor of such estate, share or part, or to his duly constituted agent, and shall furnish such proprietor or agent with an account of the receipts and expenditure extending over the time when such estate, share or part was under attachment.

23A*. Notwithstanding anything in clause 5, section 8, Regulation 1 of 1793, or in section 23 of this Act contained, any estate, share or part of an estate on which an arrear of revenue has accrued while under the charge of the Court, may at any time be sold under the provisions of the law for the time being in force for

* See sec. 4 of Act III (B.C.) of 1881.

Conditions under which estate may be sold for arrear of revenue accrued under Court.

the recovery of arrears of Government revenue, if the Court has certified in writing that the interests of the ward require that such estate, share or part be so sold, and has stated in such writing the reasons upon which it has arrived at such conclusion.

Estate belonging to minor not to be sold for arrears of revenue.

24. No estate the sole property of a minor or of two or more minors, and descended to him or them by the regular course of inheritance, or by virtue of the will of, or some settlement made by, some deceased owner thereof, shall be sold for arrears of revenue accruing subsequently to his or their succession to the same, until such minor or one of such minors has completed his age of twenty-one years, but all arrears of revenue shall be the first charge upon the proceeds of such estate if the estate is sold for any other cause during such minority.

but Collector may attach estate.

The Collector may, on an arrear so accruing on any such estate, attach the estate and collect the rents and all arrears of rent due, managing the estate either directly or through a Manager or by farming it, as he may think fit, for a period not exceeding ten years, nor extending beyond the time when such minor or one of such minors completes his age of twenty-one years.

When exemption from sale for arrears of revenue applies.

25. The exemption from sale for arrears of revenue given by section 24 shall only apply to cases in which a written notice of the fact that the estate is the sole property of one or more minors, and entitled to such exemption, has been served on the Collector before the sale.

Application of proceeds of farmed estate.

26. When an estate has been farmed under the provisions of section 24, the proceeds of such farm shall be paid to the Collector, and the Collector, after deducting the amount of the claims of the Government for revenue and other public demands and the charges of management, shall either pay the proceeds to the person authorized to receive them for the proprietor, or shall dispose of them in any of the modes mentioned in section 49, or in section 50.

PART IV.

ASCERTAINMENT OF DISQUALIFICATION.

Collector to make enquiry and report as to disqualified proprietors.

27. Whenever any Collector has reason to believe that any person residing in his district, or being the proprietor of an estate borne on the revenue-roll of his district, should be declared or adjudged to be a disqualified proprietor under section 6, he shall make such enquiry as he may deem necessary, and if satisfied that such person should be so declared or adjudged, shall make a report of the same to the Court;

and the Court shall, on receipt of such report, make such order consistent with this Act as may seem to it expedient.

Power to enforce provisions of Act without report.

28. Nothing in section 27 shall prevent the Court or the Local Government from putting the provisions of this Act in force without any report from the Collector.

29. Whenever any Collector receives information that the sole proprietor of an estate which is borne on the revenue-roll of his district has died, or that the sole proprietor of any estate has died within his district;

Proceedings on death of a proprietor whose heirs are disqualified.

and such Collector has reason to believe that the heirs of such proprietor should be declared or adjudged to be disqualified under section 6, he may take such steps and make such orders for the safety and preservation of the moveable property of such heirs, and of all deeds, documents, or papers relating to the property of such heirs as to him may seem fit.

Such Collector may call upon any other Collector in whose jurisdiction any such moveable property, or any such deeds, documents, or papers may be, to take charge of the same, and thereupon such other Collector shall have the same powers with respect to such property, deeds, documents, and papers within his district as are conferred by this section on the first-mentioned Collector.

If the property is not afterwards taken under the charge of the Court, all expenses incurred by a Collector acting under this section shall be recoverable as arrears of revenue from the owner of such property or the person or persons whom the Collector shall find to be in possession of such property, and shall constitute a demand under Bengal Act VII of 1868, or any similar law for the time being in force.

Recovery of expenses.

30. A Collector acting under the last preceding section may direct that any person who has the custody of a minor heir of any such deceased proprietor shall produce such minor before such Collector or before any other Collector on a day fixed, and the Collector before whom the minor is so produced may make such order for the temporary custody and protection of such minor as to him may seem fit.

Production of minor proprietor, and order for his temporary custody.

If the minor is a female, she shall not be brought into the presence of the Collector, but the Collector may take such steps for her identification as he may think fit.

31. If a sole proprietor of an estate who does not reside within the local limits of the ordinary original civil jurisdiction of the High Court is reported by a Collector to be of unsound mind and incapable of managing his affairs, the Court may order the Collector making such report, or such other Collector as the Court may appoint, to apply, in pursuance of the provisions of Act XXXV of 1858, to the Civil Court of the district within the jurisdiction of which such proprietor may reside.

Enquiry in case of lunatics.

32. If a sole proprietor of an estate who does not reside within the local limits of the ordinary original civil jurisdiction of the High Court is reported by a Collector to be incapable of managing his property on the ground of some physical defect or infirmity other than unsoundness of mind the Court may order the Collector making such report, or such other Collector as the Court may appoint, to apply to the principal Civil Court of the district within which such person may be residing; and upon such

Civil Court to make enquiry regarding disqualification on ground of physical defect or infirmity.

Collector so applying, such Civil Court shall enquire into and determine the question as to the alleged incapacity.

Proceedings in case of physical defect or infirmity when proprietor in jurisdiction of High Court.

33. If a sole proprietor of an estate who is resident within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal, or resident beyond the territories administered by the Lieutenant-Governor of Bengal, shall be reported by a Collector to be incapable of managing his property by reason of some physical defect or infirmity other than unsoundness of mind, the Court may order the Collector making such report, or such other Collector as the Court may appoint, to apply to the principal Civil Court of the 24-Pergunnahs, or to such other Civil Court as the Lieutenant-Governor, on application made to him by the Collector in that behalf, may determine.

Such Civil Court shall thereupon enquire into and determine the question as to the alleged incapacity.

Powers of Civil Court when enquiry is instituted under section 32 or 33.

34. When any enquiry is instituted by a Civil Court under section 32 or section 33, such Court shall, for the purposes of making such enquiry, have the powers conferred, and proceed in the manner prescribed by Act XXXV of 1858 with respect to the enquiries directed to be made by the said Act.

The Civil Court shall transmit to the Court of Wards a copy of the order made on each such enquiry, and the Court of Wards shall thereupon, in case the proprietor has been found by the Civil Court to be incapable as aforesaid, make such order, consistent with this Act, as it shall think fit.

The Civil Court shall have, with reference to proprietors who have been adjudged to be incapable as aforesaid, the same powers as are conferred on a Civil Court by section 21 of Act XXXV of 1858, with reference to persons adjudged to be of unsound mind and incapable of managing their affairs.

PART V.

PROCEDURE AFTER ASCERTAINMENT OF DISQUALIFICATION.

Order declaring estate under charge of Court.

35. Whenever the Court has determined to take the person or property of a disqualifisd proprietor under its charge, whether in accordance with an order of the Civil Court or otherwise, the Court shall make an order declaring the fact and directing that possession be taken of such person and property or of such property on behalf of the Court, and the Court shall be held to be in charge of such property from the time when possession shall have been so taken.

Collector to take possession of moveable property.

36. As soon as conveniently may be after an order is made under the provisions of section 35, the Collector of every district within which any part of the ward's property may be situated or some person authorized in writing by him in that behalf, shall take possession of all accounts, papers, and moveable property of the ward, and place under proper custody such portion thereof as he may think necessary.

Any such Collector, or some person authorized as aforesaid, may, in case he has reason to believe that any such account, paper, or property is in any room, box, or receptacle within any house in the actual possession of the ward, break open the same for the purpose of searching for such account, paper, or property.

Additional powers of Collector.

37. Any such Collector may also order all persons in the employ of the ward or all persons who were in the employ of the deceased proprietor from whom the ward has derived his property, to attend before him,

and may order any person to deliver up any accounts, papers, or moveable property belonging to the ward, or any accounts or papers relating to the ward's property, which the Collector has reason to believe are in such person's possession,

and may order all holders of tenures and under-tenures on such property to produce their titles to such tenures and under-tenures.

PART VI.

Management and Guardianship.

Collector when to be deemed Manager.

38. If no Manager of the property of a ward is appointed by the Court, the Collector of the district in which the greater part of such property is situated, or any other Collector whom the Court may appoint in that behalf, shall be competent to do under the orders of the Court anything that might be lawfully done by the Manager of such property.

Powers of Manager.

39. Every Manager appointed by the Court shall have power to manage all property which may be committed to his charge, to collect the rents of the land entrusted to him, as well as all other money due to the ward, and to grant receipts therefor;

and may, under the orders of the Court, grant or renew such leases and farms as may be necessary for the good management of the property.

General duty of Manager.

40. Every Manager shall manage the property committed to him diligently and faithfully for the benefit of the proprietor, and shall in every respect act to the best of his judgment for the ward's interest as if the property were his own.

Specific duties of Manager.

41. Every Manager appointed by the Court shall—

(*a*) have the care of so much of the property of the ward as the Court may direct;

(*b*) give such security (if any) as the Court thinks fit to the Collector duly to account for all such property and for what he shall receive in respect of such property;

(*c*) continue liable to account to the Court, after he has ceased to be Manager, for his receipts and disbursements during the period of his management;

(*d*) pass his accounts at such periods and in such form as the Court may direct;

(*e*) pay the balance due from him thereon;

(*f*) apply for the sanction of the Court to any act which may involve the property in expense not previously sanctioned by such Court;

(*g*) sign all papers, deeds, documents, and writings which may be executed by him by virtue of his office;

(*h*) be entitled to such allowance, to be paid out of the property, as the Court may think fit for his care and pains in the execution of his duties;

(*i*) be responsible for any loss occasioned to the property by his wilful default or gross negligence.

Note to clause (*e*).—A question arose regarding the return, on the release of an estate from the management of the Court of Wards, of the Government promissory notes deposited as security by the late Manager. The Legal Remembrancer wrote as follows:—

"I expressed an opinion that the Court of Wards ought not to detain the security given to the Court by the late Manager in respect of his charge of the estate of the late ward of the senior branch of the family, simply because the ex-ward had thought proper to bring a suit against the Manager. I said further that I thought that, in fairness to the Manager, the Court was bound to come to an opinion whether the Manager had honestly discharged his duty, and that if the Court were satisfied that he had done so, the Court ought to be strictly impartial in reference to the suit brought against him by the ex-ward, favouring neither party, and that it could not be said that the Court was doing this if it detained, at the mere request of one of the litigants, a large sum of money deposited with it by the other litigant as a guarantee for the honest discharge of his duty to the Court, which duty the Court did not say had not been honestly discharged.

"I also said that, in my opinion, the ex-ward could have no claim against the Court for refunding the deposit, the deposit having been made to guarantee the discharge of the depositor's duty towards the Court and not in any way towards the minor. I still adhere to this opinion, and I see nothing in the notice to make me alter it.

"As regards the refund of the balance of the deposit, I think, for the above reasons, that the Court is bound to make it over as soon as the Manager finally passes his accounts, and the Court is satisfied that he has given a proper account of his stewardship. The Court ought not to detain it either because one ex-ward asks the Court to do so, or because he thinks he may do so hereafter. I do not think, however, that the deposit on account of the junior branch should be refunded till the Manager has finally passed his accounts, which, from paragraph 1 of the Collector's letter, he does not seem to have done as yet."

The Board agreed with the Legal Remembrancer that in this matter the Court of Wards should preserve a perfectly impartial attitude towards the parties, and that it would not be justified in detaining the ex-Manager's securities simply at the request of the ex-ward. They wrote also:—

"The Court of Wards has not been restrained by injunction from the Civil Court from making over to the late Manager the money deposited by him as security.

"If both the senior and junior branches of the estate have been given up to their respective proprietors, and the accounts have been finally passed as correct, the security-money of the Manager should be refunded at once. The Court of Wards has no right to keep the Manager out of his money, simply because the ex-ward of the senior branch estate has brought an action against him."—(Board's Proceedings of 25th October 1884, No. 139, Collection 9, File 51.)

General duty of Guardian.

42. A Guardian appointed to the care of a ward shall be charged with the custody of the ward, and must look to his maintenance, health, and, if he be a minor, to his education.

Specific duties of Guardian.

43. Every Guardian appointed by the Court shall—

(*a*) give such security (if any) as the Court thinks fit to the Collector for the due performance of his duty;

(*b*) pass his accounts at such periods and in such form as the Court may direct;

(*c*) pay the balance due from him thereon;

(*d*) continue liable to account to the Court, after he has ceased to be Guardian, for his receipts and disbursements during the period of his guardianship;

(*e*) apply for the sanction of the Court to any act which may involve expense not previously sanctioned by the Court;

(*f*) be entitled to such allowance, to be paid out of the property of the ward, as the Court may think fit for his care and pains in the execution of his duties.

No person to be Guardian who can succeed to ward.

44. No person who would be the next legal heir of a ward, or would otherwise be immediately interested in outliving a ward, shall be appointed to be his Guardian;

but nothing in this section shall apply to the mother of a ward or to a testamentary Guardian.

Note.—A boy, the heir to a property, having been declared by the Court of Wards to be a minor under section 6 (*b*) of Act IX (B.C.) of 1879, and possession having been taken under section 35 of his person on behalf of the Court, the question of the appointment of a Guardian to the ward came under consideration. The father of the boy (obviously the natural Guardian) asked the Court that his right to the custody and charge of his son might be admitted and acknowledged. But he appeared under the Mitakshara law to be the next heir of his son, the order of succession under that law being reported to be (1) the son; (2) the grandson; (3) the great-grandson; (4) the widow; (5) the daughter; (6) the daughter's son; (7) the mother; (8) the father; (9) the brother; (10) the brother's son, and so forth: and as no one existed belonging to any of the seven degrees preceding himself, the Court asked the Legal Remembrancer for an expression of his opinion whether, having regard to section 44 of the Act, the father was completely excluded from the appointment of Guardian to his son. It seemed to the Court to be doubtful whether a case of this kind, viz., a father not being the owner of the property to which his infant son is heir, was considered when section 44 was passed into law. A father is the natural Guardian of his child, and it seemed open to doubt whether, looking to the proviso at the end of the section, which exempts the mother from its operation, it should not be held to extend to the father also. The Court also asked whether they were at liberty to exercise discretion in the matter.

The Legal Remembrancer replied that the provisions of section 44 were absolute, and left the Court no option in the matter. The Court thereupon decided that it was impossible for them to appoint the father to be Guardian to his minor son. At the same time it appeared to the Court that it would be highly improper, and perhaps illegal, for them to appoint any one else. Eventually the Court retained charge of the person of the minor, leaving the child under the custody of his father, not as a Guardian in the legal sense, but as custodian of the minor on behalf of the Court. For the time the Court refrained from making any appointment of a Guardian to the infant proprietor of the estate.—(Board's Proceedings of 11th June 1887, No. 291, Collection 7, File 139.)

45. If the ward is a female, a female of the same religion shall, except in the case of a testamentary Guardian, be appointed Guardian, preference being given to female relatives if any such be eligible.

Guardian of female ward.

But no Guardian shall ordinarily be appointed or continued for a female ward if she has an adult husband.

46. Every sum due to the Court from a Manager or Guardian, or from the sureties of a Manager or Guardian, or from any officer or servant employed under the Court, or from the sureties of any such officer or servant, shall be recoverable as a demand under Bengal Act VII of 1868, or any similar law for the time being in force.

Sums due recoverable as demands.

47. The Court may order any past or present Manager or Guardian, or past or present officer subordinate to a Manager or Guardian, to deliver up his accounts or any property which may be in his possession within such time as may be fixed by the Court.

Court may order Guardian or Manager to make over property.

48. *All moneys received by the Manager shall be applied to the purposes hereinafter mentioned in accordance with such instructions as the Court may from time to time give in that behalf. Unless the Board of Revenue shall specially otherwise direct, priority shall be given to the purposes included under Class I over those included in Class II, and priority shall be given to the purposes included in Class II over those included in Class III.

Application of moneys received by Manager.

* See sec. 5 of Act III (B.C.) of 1881.

Class I.

The payment of all charges necessary for the maintenance, education, and religious observances of the ward and his family,

for the management and supervision of the property of the ward,

and the discharge of the instalments of Government revenue and of all cesses and other public demands from time to time due in respect of such property or any part of such property.

Class II.

The payment of all rents, cesses, and other demands due to any superior landlords in respect of any land held on behalf of the ward,

the liquidation of debts payable by the ward,

the payment of all expenses which may be necessary to protect the interests of the ward in the Civil Courts or otherwise,

the maintenance in an efficient condition of the estates, buildings and other immoveable property belonging to the ward, and

the payment of such religious, charitable, and other allowances as were paid out of the proceeds of the property before it came under the charge of the Court, and such allowances and donations befitting the position of the ward's family as the Court may authorise to be paid.

Class III.

The improvement of the land and property of the ward, and the benefit of the ward and his property generally.

Amount to be expended on improvement.

Provided that the amount expended for such improvement and benefit in any one year shall not exceed ten per centum of the surplus which the accounts of the previous year may show to have been available after paying or making provision for the payment of all expenses incurred up to the end of such previous year, unless, in the opinion of the Court and of the Lieutenant-Governor, it is desirable for the protection or in the interests of the ward or his property to expend an amount exceeding such percentage.

Note 1.—A will provided for the testator's widow to receive certain maintenance allowance from the estate, subject to discontinuance if certain conditions were not observed, but it made no provision for increase of the allowance. The widow was a ward of the Court. She adopted a son, who then became, in her place, a ward of the Court. An application being made for an increase of her allowance, it was considered whether, having regard to the existence of the will, this could legally be granted by the Court. The Legal Remembrancer gave his opinion that the direction in the will constituted no obstacle to the Court making any provision it thought fit for the maintenance of the mother of the ward in whose rights the Court was acting. He added:—"Were there no will, it would be the duty of the Court of Wards to make suitable provision for maintenance of the widow. It is not from the will the Court of Wards derives its authority, but from the law, and the discretion of the Court of Wards is not to be limited by the views of the testator."—(Board's Proceedings of 15th October 1887, No. 103, Collection 15, File 191.)

Note 2.—Government declined to sanction expenditure from the surplus funds of a ward's estate on works of public utility, such as a culvert not situated in the estate, and a bridge over a nullah on a line of road borne on the Road Cess Committee's list. If it could be shown that the bridge would benefit the ward's estate in a special degree, Government expressed a willingness to consider whether some contribution towards the cost of construction should not be made from the estate.—(Board's Proceedings of 19th November 1881, No. 229, Collection 9, File 804.)

* See sec. 5 of Act III B.C.) of 1881.

Surplus to be made over to female and major, whose property remains under the charge of the Court.

49. * If the ward is a female of sound mind, who has completed her age of twenty-one years, or a male who has completed his age of twenty-one years, whose property remains under the charge of the Court with his consent under section 11, no part of the surplus mentioned in the proviso to the section immediately preceding shall be expended by the Court otherwise than in the liquidation of debts or in the improvement of the lands or property as aforesaid.

Any portion of such surplus remaining after provision has been made for such purposes shall be paid to such ward.

Provided that before paying any portion of such surplus to such ward, the Court may deduct therefrom and retain at its disposal any sums which it may consider necessary to retain—

(1) as a working balance for the management of the property and expenses incidental thereto;

(2) in order to make provision for any special charges which are expected to become payable on account of the property, and which probably cannot be met from the expected surplus of the following years.

|| is under the charge of the Court under clause (*e*) of section 6, || See sec. 10 of Act IV of 1892.
or under the second clause of section 11. 7-4-92.

50. If the ward is not a female or male* as aforesaid, and if any surplus remains after providing so far as the Court may think fit for the objects mentioned in section 48,† the same shall be applied in the purchase of other landed property, or invested at interest on the security of—

Power to invest surplus.

promissory notes, debentures, stock, and other securities of the Government of India, or of the United Kingdom of Great Britain and Ireland;

bonds, debentures, and annuities charged by the Imperial Parliament on the revenues of India;

stock or debentures of or shares in railway or other companies, the interest whereon has been guaranteed by the Secretary of State for India in Council;

debentures or other securities for money paid by or on behalf of any Municipal body under the authority of any Act of a legislature established in British India;

or such other securities, stocks, or shares, guaranteed by the Government of India or the Government of Bengal as to the Court shall seem fit.

* See sec. 6 of Act III (B.C.) of 1881.

† See sec. 6 of Act III (B.C.) of 1881.

Note 1.—The Court of Wards negatived a proposal to invest the surplus funds of the separate estate of certain minors in a loan to the joint estate on the ground that it was not admissible under this section. Where an estate consisted of two portions, mal and debutter, held on behalf of the same disqualified owners, a loan was sanctioned from one portion to the other, the adjustment of accounts being regarded as merely a matter of private arrangement of the proprietor.—(Board's Proceedings of 20th March 1880, No. 42, Collection 8, File 1144.)

Note 2.—In the opinion of the Legal Remembrancer it is permissible to lend the surplus of estates to a District Board on the security of its income; for such a body is covered by the term "Municipal authority" in this section. 3-10-93.

PART VII.

SUITS.

51. In every suit brought by or against any ward he shall be therein described as a Ward of Court; and the Manager of such ward's property, or if there is no Manager, the Collector of the district in which the greater part of such property is situated, or any other Collector whom the Court of Wards may appoint in that behalf, shall be named as next friend or guardian for the suit, and shall in such suit represent such ward, and no other person shall be ordered to sue or be sued as next friend or be named as Guardian for the suit by any Civil Court in which such suit may be pending.

Manager or Collector to be next friend or Guardian in suits by or against ward.

Note.—It is to be observed that under this section the law directs suits against a ward to be laid against the ward, not the Manager. The latter appears only as next friend to the ward. The Legal Remembrancer gave his opinion that a Manager is not a public officer within the meaning of section 424 of Act XIV of 1882, and that a notice to the Manager under that section is not a necessary preliminary to a suit against the ward.—(Board's Proceedings of 20th November 1886, No. 217, Collection 9, File 521.)

52. The Court of Wards may by an order nominate or substitute any other person to be next friend or Guardian for any such suit; and upon receiving a copy of any such order of substitution, the Civil Court in which such suit is pending shall substitute the name of the next friend or Guardian for the suit so appointed for the name of the Manager or Collector.

Court may substitute another person to be next friend or Guardian for the suit.

53. If in any such suit any Civil Court shall decree any costs against the next friend or Guardian for the suit of the ward, the Court of Wards shall cause such costs to be paid out of any property of the ward which for the time being may be in its hands.

Payment of costs.

54. Every process which may be issued out of any Civil Court against any ward shall be served, through the Collector, upon the next friend or Guardian for the suit as aforesaid of such ward.

Process against wards to be served through Collector.

55. No suit shall be brought on behalf of any ward by a Manager* unless the same be authorized by some order of the Court:

Suits not to be brought on behalf of wards unless authorized by the Court.

* See sec. 7 of Act III (B.C.) of 1881.

provided that a Manager may authorize a plaint to be filed in order to prevent a suit from being barred by the law of limitation, but such suit shall not be afterwards proceeded with except under the sanction of the Court:

provided also that suits for arrears of rent may be brought on behalf of any ward if authorized by an order of the Manager of the landed property on which such rents are due.

Note.—On an enquiry whether suits for arrears of rent and *ejectment* could be instituted under the authority of the Manager, the Court of Wards decided that suits which include ejectment cannot be instituted on such authority. It was added that the Court was very averse to ejectment, and wished it to be considered an exceptional measure only to be adopted for special good reasons.—(Board's Proceedings of 3rd April 1880, No. 301, Collection 1, File 1164.)

56. Nothing contained in this Part shall apply to any suit instituted or pending in the High Court, or to a proprietor who has consented to leave his property under the charge of the Court of Wards, as provided in the second clause of section 11.

Saving of suits in the High Court, and of persons who consent to remain wards.

PART VIII.

Penalties.

57. Any person who refuses to comply with an order of a Collector under sections 29, 30, 36, or 37, shall be liable, by order of the Collector, to a fine not exceeding five hundred rupees.

For disobeying certain orders of the Collector.

58. Any person who refuses to comply with an order made under section 47 may be punished, by order of the Court, with simple imprisonment and attachment of his property until the order is complied with.

For disobeying orders under section 47.

¶ whose property is under the charge of the Court under clause (*e*) of section 6, or under the second clause of section 11. 7-4-92.

¶ See sec. 11 of Act IV of 1892.

* Provided that the Collector may release any person who has been so imprisoned on his furnishing sufficient security for his attendance and for the delivery of the accounts or property required within such time as the Collector shall think fit. The Collector may at any time rescind such order of release, and direct that effect shall be given to the previous order of imprisonment.

* See sec. 8 of Act III (B.C.) of 1881.

Note 1.—A warrant was issued under this section against the tehsildar of a ward's estate for failure to comply with an order: he was arrested and imprisoned in the Civil Jail. On the estate being released from the Court of Wards' management, the question arose whether the tehsildar should continue to be kept in the Civil Jail so long as he did not comply with the order, the necessary expenses being provided by the estate. The Legal Remembrancer gave his opinion that the release of an estate from the control of the Court did not put an end to the order of imprisonment passed by a Collector under this section.—(Board's Proceedings of 19th September 1885, No. 29, Collection 10, File 176.)

Note 2.—A question having arisen whether a man to be punished with simple imprisonment under this section was to be sent to the criminal or civil jail, the Legal Remembrancer, on being consulted, gave his opinion that, the Act being silent, imprisonment in either jail would be legal. But as the imprisonment was to be punitive, he thought the criminal jail was the preferable place.—(Board's Proceedings of 12th February 1881, No. 272, Collection 8, File 2414.)

58A. † Any farmer holding or having held lands under the Court who, upon notice served upon him to that effect at any time during the currency of the lease, or within six months after the expiry of the lease under which such lands were held, or after he has relinquished such lands, omits or refuses to furnish accounts or produce documents or papers required under such notice, and shall not show sufficient cause for such omission or refusal, shall be liable to such fine as the Collector may think fit to impose, not exceeding one hundred rupees, for such omission, and the Collector may impose such further daily fine as he may think proper, not exceeding twenty rupees for each day during which such farmer shall omit to furnish the accounts, documents or papers required after a date to be fixed by the Collector in a notice warning the farmer that such further daily fine will be imposed.

† See sec. 9 of Act III (B.C.) of 1881.

Penalty for neglecting to furnish accounts, &c.

Such notice shall be served by tendering to the person to whom it may be directed a copy thereof, attested by the Collector, or by delivering such copy at the usual place of abode of such person or to some adult male member of his family; or in case it cannot be so served, by posting some copy upon such conspicuous part of the usual or last-known place of abode of such person, and in case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such a way as the Collector issuing the notice may direct, and the date fixed by such notice shall not be less than fifteen days after service thereof.

The Collector may proceed from time to time to levy any amount which has become due in respect of any fine imposed under this section, notwithstanding that an appeal against the order imposing such fine may be pending.

Provided that whenever the amount levied under such order shall have exceeded five hundred rupees, the Collector shall report the case specially to the Commissioner of the division, and no further levy in

respect of such fine shall be made otherwise than by the authority of the said Commissioner.

Note.—A question having been raised as to the procedure to be adopted for the levy of a fine imposed under this section the Court consulted the Legal Remembrancer, who replied—"Bengal Act V of 1867, section 4, and Act I of 1868, section 5, provide that the sections of the Criminal Procedure Code shall govern the levy of fines imposed under any Act subsequently passed when the Act itself is silent as to procedure."—(Board's Miscellaneous Proceedings of 19th November 1887, No. 151 Collection 7, File 447.)

For disobeying order of Court.

59. Any person who disobeys any lawful order of the Court shall be liable, on conviction before a Magistrate, to a fine not exceeding five hundred rupees, and if he is a Manager or Guardian appointed by the Court, to a fine not exceeding one thousand rupees.

PART IX.

MISCELLANEOUS.

Disabilities of wards.

60. No ward shall be competent to create, without the sanction of the Court, any charge upon, or interest in, his property or any part thereof.

Note.—A (female) ward having given a power-of-attorney to certain persons giving them extensive powers over the property left by her late husband, a proposal of the Collector to cancel the power-of-attorney was referred to the Legal Remembrancer. He replied:—"The position of a disqualified female—a ward—has been carefully considered in case No. 66 of 1881. The High Court (J.J. Field and MacDonell) hold that she is competent to contract, but not so as to bind the *corpus* of her property which is under the charge of the Court of Wards. Her contract will be valid only as against the income paid to her and at her disposal. If she can so contract, she can clearly give a power-of-attorney valid to the same extent. I do not think it is within the power of the Collector to cancel a power given by a female ward of full age. The furthest he can go is to warn all persons against dealings with the attorney so appointed, and making known that such dealings would not be recognized by the Court of Wards."

The Board decided that a Collector cannot (as an officer of the Court of Wards) cancel a general mukhtarnamah executed by a female ward who is not a minor, and added:—"But if the mukhtarnamah contains any clause affecting to empower the general mukhtar to do any act, or create any liability, which the executant of the mukhtarnamah herself is not competent to do or create, the Collector would do well to cause an objection to that effect to be presented to the Court. And, indeed, even if the mukhtarnamah does not contain any such express clause, but merely ignores the fact of the powers of the executant being limited by her being a ward of Court, the Collector would do well to point out to the Court that the promulgation of such a document is likely to afford means of fraud."—(Board's Proceedings of 28th April 1883, No. 257, Collection 4, File 3346.)

Adoption by ward invalid without consent of Lieutenant-Governor.

61. No adoption by any ward, and no written or verbal permission to adopt given by any ward, shall be valid without the consent of the Lieutenant-Governor, obtained either previously or subsequently to such adoption, or to the giving of such permission, on application made to him through the Court.

Note.—A Raja of a certain estate was declared to be a lunatic, and at the request of the Judge his estate was taken in charge by the Court of Wards

** or to assign over or charge any allowance to be received by him from the Court. 7-4-92.

**See sec. 12 of Act IV of 1892.

See sec. 13 of Act IV of 1892.

Exemption of ward's property from execution proceedings in certain cases.

* 60A. No property which is or has been under the charge of the Court shall be liable at any time, except with the leave of the Court, to be taken in execution of a decree made in respect of any contract entered into by the ward without the leave of the Court while his property was under such charge. 7-4-92.

under Act XXXV of 1858. The Rani, wife of the Raja, presented a memorial to the Commissioner, praying for the sanction of the Lieutenant-Governor, under this section, to the adoption of her nephew, viz., the son of her own sister by a member of another Raj family, whose joint consent to the adoption had been obtained. The Raja appeared quite sane in regard to ordinary matters, and understood the consequences of the proposed adoption, and himself wrote and read aloud the deed of adoption. The Raja had no relatives, so that there was no objection on that score to the adopted child being selected from his wife's family. The legal points in the case were considered in communication with the Legal Remembrancer, and the Board recommended that under this section the adoption might be sanctioned. But they did not think it advisable during the lifetime of the Raja for the Court of Wards to take charge of the adopted boy. The Lieutenant-Governor sanctioned the proposed adoption by the Rani, and the recommendation that the adopted boy should not be taken charge of by the Court during the lifetime of the Raja.—(Board's Proceedings of 3rd January 1885, No. 57, Collection 6, File 222.)

Exception as to persons who consent to remain wards.

62. Nothing contained in section 60 or in section 61 shall apply to a proprietor who has consented to leave his property under the charge of the Court, as provided in the second clause of section 11.

Recovery of interest on arrears of rent.

63.* Any amount of interest which has accrued due on arrears of rent or other demand recoverable as rent payable to the Manager of an estate which is in charge of the Court, may be recovered in any manner and by any process according to which such arrears may be recovered under any law for the time being in force, and any Court or officer who is competent to make an order or certificate in execution of which such arrears or other demand are recoverable, may direct that any costs incurred by the Manager in obtaining such order or certificate, and in executing the same, shall be recovered in the same manner and by the same process as if the amount thereof had been included in the said order or certificate.

* See sec. 10 of Act III (B.C.) of 1881.

Collector or Court to record reasons of penalties.

64. When any penalty is imposed by any order under section 57 or section 58, the Collector or Court passing such order shall make a formal record of the same with the reasons or grounds thereof.

Procedure when Court's jurisdiction ceases.

65. Whenever the Court has determined to release the property of a ward from its charge, it shall make an order that the jurisdiction of the Court over such property shall cease on a date not more than sixty and not less than fifteen days from the date of such order; and copies of such order shall be published as the Court may direct.

Note 1.—A Collector on releasing an estate under this section did not apply for the orders of the Court of Wards, but himself issued a notice of release giving only six days' notice. He subsequently explained that in his opinion this section referred only to cases in which the release of a property is optional, and that in the case under reference the release of the property was not optional, but compulsory, since charge was retained of it only during the ward's minority. The Court allowed that the wording of the section gave room for the construction put upon it by the Collector, but directed that in future notices should be issued under this section, even in cases in which an estate was to be released on the ward's attaining his majority; adding "the knowledge of the approaching release of the estate may be important to others, who have transactions with the estate." (Board's Proceedings of 27th January 1881, No. 146, Collection 5, File 2285.)

Note 2.—Some valuables, belonging jointly to all the minor proprietors of both the branches of an estate were kept in the treasury for safe custody. The

proprietors having come of age (and the estate being therefore released), they were requested to take delivery of the valuables and of the ijmali papers in the treasury and in the custody of the late Manager on a joint receipt. This they failed to do. Each proprietor was willing to take over the articles by himself. As no reconciliation could be effected, the Collector suggested the propriety of instituting an interpleader suit under section 470 of Act XIV of 1882 against all the claimants. The Legal Remembrancer expressed a doubt whether an interpleader suit would lie in the case, and he did not see why the Collector should take any initiative in the litigation which must arise. He added "one or more of the claimants will probably bring a suit, and make the other claimants and the Collector defendants. The Collector will express his willingness to act under the orders of the Court, and will get his costs." (Board's Proceedings of 28th February 1885, No. 300, Collection 9, File 29.)

* See sec. 11 of Act III (B.C.) of 1881.

Recovery of expense incurred on account of property in charge of Court.

65A.* Any expense incurred by the Court on account of any property under its charge may, after the release of such property, be recovered as a demand under Bengal Act VII of 1880, or any other Act at the time being in force for the recovery of public demands from any person into whose possession such property or any part thereof may have passed immediately after the release by the Court of such property: Provided that the sum so recovered from any such person shall not be greater than the value of any such property which so passed into the possession of such person.

Powers of Collector in making enquiries.

66. A Collector making any enquiry under this Act may exercise any power conferred by the Code of Civil Procedure on a Civil Court for the trial of suits.

Appeals.

67. An appeal shall lie from every order of a Collector under this Act to the Commissioner of the division, and from every order of a Commissioner under this Act to the Court.

Note—In an appeal in a case before the Court of Wards, the ward may apply for permission to employ Counsel. The Court may then sanction an amount for Counsel's fees, and allow the ward to nominate the Counsel for the Court's approval. When approval has been conveyed to the ward, the Legal Remembrancer is informed of the fees sanctioned and the names of the Counsel. (Board's Proceedings of 30th July 1887, No. 336, Collection 15. File 240.)

Control of Court.

68. All orders or proceedings of the Commissioner and of the Collector under this Act shall be subject to the supervision and control of the Court, and the Court may, if it thinks fit, revise, modify, or reverse any such order or proceeding, whether an appeal is presented against such order or proceeding or otherwise.

Control of Lieutenant-Governor.

69. In the exercise of the powers and in the discharge of the duties conferred and imposed respectively on the Court by this Act, the Court shall be guided by such orders and instructions as it may from time to time receive from the Lieutenant-Governor.

Power to Court to make rules.

70. The Court may make rules consistent with this Act—

(*a*) defining the powers of Commissioners and Collectors respectively when the property of a ward is situated in two or more districts or in two or more divisions;

3. [*So much as relates to section* 17, *Act IX* (*B.C.*) *of* 1879, *repealed by section* 9 *of Act X of* 1892.] 6-1-94.

(*b*) prescribing what reports shall be made from time to time by Collectors and Commissioners on the condition of the ward and his property;

(*c*) prescribing the periods at which and the mode in which accounts shall be submitted by Managers and Guardians respectively, and the mode in which such accounts shall be audited;

(*d*) regulating the custody of securities and title deeds belonging to the estate or property of a ward;

(*e*) regulating the procedure in appeals from orders of Collectors and Commissioners respectively under this Act;

(*f*) prescribing the procedure to be observed when a property ceases to be under the charge of the Court;

(*g*) and generally for the better fulfilment of the purposes of this Act.

The Court may from time to time alter, add to, or repeal such rules.

ACT III (B.C.) OF 1881.

(*Received the assent of the Lieutenant-Governor on the 9th April* 1881, *and of the Governor-General on the* 10*th May* 1881.)

An Act to amend "The Court of Wards' Act, 1879."

Preamble. WHEREAS it is expedient to amend "The Court of Wards' Act 1879," it is enacted as follows:—

Short title, construction and commencement of Act. 1. This Act shall be read and taken as part of "The Court of Wards' Act, 1879," and it shall come into force upon the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Amendment of section 17 of Act XI of 1859. 2. In section 17 of Act XI of 1859, the words from the beginning of the section down to the words "eighteen years. And" are hereby repealed.

Sections 3 *to* 11 *inclusive have been inserted in the sections of Act IX* (*B.C.*) *of* 1879 *to which they refer.*

RULES MADE BY THE COURT OF WARDS UNDER SECTION 70 OF THE COURT OF WARDS' ACT, 1879.

SECTION.		PAGE.
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VII.	—Procedure to be observed when a property ceases to be under charge of the Court—section 70 (*f*)	53
VIII.	—Rules under section 70 (*g*)—with reference to different other sections of the Act	"

N.B.—Throughout these rules, unless it appears otherwise from the context the words "the Act" mean The Court of Wards' Act IX (B.C.) of 1879 *and* its amending Act (which is to be read and taken as part of it), and the words "the Court" mean the Court of Wards.

SECTION 1.—PRELIMINARY AND EXPLANATORY.

Board to be the Court.

1. THE Act declares that the Board shall be the Court for the territories under the administration of the Lieutenant-Governor of Bengal.

Care to be taken in accepting charge.

2. It is frequently found that the parties interested manœuvre to get a property placed in charge of the Court when heavy litigation is pending, or is required in the interests of the estate, for the sake of obtaining the assistance of the Court and Legal Remembrancer in the conduct of such litigation; and in such cases it is often found that there are no available funds from which such litigation can be conducted. Commissioners and Collectors should be careful not to allow the Court to take charge of such properties in ignorance of the real state of affairs; to give up charge of a property as being hopeless, after once the Court has undertaken the charge of it and interfered in its management, is more difficult and more invidious than to decline in the first instance to undertake its management.

Civil Court to apply to the Court.

3. The cases in which the Civil Court may apply to the Court of Wards to take charge of the person and property of minors or disqualified proprietors are specified in Section 10.

On receipt of such application from the Civil Court, it is at the discretion of the Court to take charge of such person or property, or to refuse to do so.

On receipt of such application from the Civil Court, it is at the discretion of the Court to take charge of such person or property or to refuse to do so.

Persons whose estates may be taken in charge.

4. Section 7 of the Act gives the Court power to take charge *proprio motu* of all the property of any sole proprietor of an estate within its jurisdiction, and, if he be resident within its jurisdiction, of the person of any such proprietor who is disqualified to manage his own property, as falling under one or other of the four categories given in section 6 of the Act.

The Court is vested with a similar power to take charge of the property and persons of joint proprietors of any estate, provided that *all* the joint proprietors of the estate are disqualified under the Act.

Procedure to give the Court jurisdiction.

5. In order to give the Court jurisdiction under section 7, it is necessary that the disqualified proprietor or joint proprietors should be proprietors of at least one entire revenue-paying estate; but when once the estate of a disqualified proprietor or joint proprietor is taken under the charge of the Court, the jurisdiction of the Court extends over *all* his property, including lands held without payment of revenue, and shares in revenue-paying lands, held in common tenancy with other proprietors who are not disqualified. The Court will therefore take charge of all such property.

Law under which Collector acts.

6. Part IV of the Act contains the provisions under which a Collector should act when he has reason to believe that any property should be taken charge of by the Court under section 7.

Retention of charge after jurisdiction has ceased.

7. Section 11 of the Act, in its last five lines, enables the Court to retain charge of the persons and properties of proprietors of whom it has held charge under section 7, but over which its jurisdiction under that section has ceased.

Delegation of powers.

8. Under the second clause of section 15 of the Act, the Court, with the sanction of the Lieutenant-Governor, has delegated its powers—

(*a*) to Collectors to receive, under section 10, from the Civil Courts, for transmission to the Commissioners and to the Court, any such applications referring to the property or person of any minor or disqualified proprietor, who is resident, or any part of whose property is situated, within their respective districts;

(*b*) to Commissioners, Collectors and Managers to make, under section 16, the appointments specified in Section VIII (*a*), rule 3;

(*c*) to Commissioners and Collectors respectively, under section 16, at their discretion, and by a general order to authorise the Manager, when the latter is an officer drawing a salary of above Rs. 200 a month and has been appointed by the Court, to appoint to any post on an establishment under his own immediate control, to which the Commissioner and the Collector

respectively are authorized to appoint under Section VIII (*a*), rule 3;

(*d*) to Commissioners and Collectors, under section 16, to fine, suspend and dismiss employés of the Court as specified in Section VIII (*a*), rule 5;

(*e*) to Commissioners and Collectors, respectively, under section 16, to authorize Managers, who have been appointed by the Court, and who draw above Rs. 200 a month, to fine, suspend, or dismiss their employés;

(*f*) to Commissioners, under section 18, to sanction the sale of moveable property and live-stock;

(*g*) to Commissioners, under section 18, to sanction settlements or resettlements of ryots' holdings either at higher or lower rents than were paid previously, and reductions of rent caused either by relinquishment of holdings, deaths and desertion of ryots, diluvion of lands, or in any other manner;

(*h*) to Commissioners, under section 18, to sanction the remission and writing off the accounts of all arrears of rent or other debts, whether covered by decrees or not, which are barred by limitation or are otherwise irrecoverable;

(*i*) to Commissioners, under section 18, to sanction, after the budget has been passed by the Court, all other items of expenditure, other than those covered by the scheme of regular expenditure of the estate, which are included in the budget;

(*j*) to Commissioners, under section 18, to sanction exceptional items of expenditure, whether they fall or not within any of the prescribed heads of the budget estimate, provided that the expenditure does not exceed Rs. 200 on any one item; and provided also that the expenditure can be met from general savings in the budget;

(*k*) to Commissioners, under section 18, to allow Managers' accounts to be audited by a Deputy Collector;

(*l*) to Collectors, under section 47, to order any past or present Manager or Guardian, or past or present officer subordinate to a Manager or Guardian, to deliver up his accounts or any property which may be in his possession within such time as may be fixed by them;

(*m*) to Commissioners, under sections 52 and 53, to nominate or substitute any person to be the next friend or Guardian for any particular suit, and to sanction payment of costs and damages decided against the ward;

(*n*) to Commissioners, under section 55, to order a suit to be brought on behalf of a ward, and to order all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned;

(*kkk*) to Commissioners and Collectors, respectively, under section 20, to appoint Managers and Guardians on the salaries specified in Section VIII (*a*), rule 3, and to fine, suspend, and dismiss these officers in accordance with rule 5 in the same Section.

3-4-92.

Note to clause (*n*). The order of a Commissioner is not required under this clause to authorise a Manager to file a certificate for arrears of rent under the Public Demands Recovery Act. 3-8-88.

"Collectors" 8-9-88.

(*o*) to ~~Commissioners~~, under section 58, to punish any person who refuses to comply with an order made under section 47 with simple imprisonment and attachment of his property, until the order is complied with;

(*p*) to Commissioners, under section 70(*a*), to determine, when the estate or lands of the ward are situate within more than one district, but in the same division, which of the Collectors shall be the managing Collector, both as regards the person and property of the ward, provided that with the approval of the Court the Commissioner may appoint each Collector to be the managing Collector as regards the property and lands of the ward situated in his district.

Collector to ascertain extent of estate.

9. Immediately on receipt of the application referred to in rule 8(*a*) of this Section, the Collector is to ascertain by any available means what is the extent and character of the property in question, and its financial position as regards income, debts, &c., and to submit the application of the Civil Court to the Commissioner of the division with his report.

Procedure when Collector reports favourably.

10. If, on such summary enquiry as the Collector can make, it should appear that there is a fair reasonable probability of the property being managed with success, and extricated from any liabilities to which it may be subject, the Commissioner should recommend to the Court that they accept charge of the property; but if the property is so embarrassed that its extrication within a reasonable time seems hopeless, it will be useless to accept the charge.

Opening of separate account for share in undivided joint estate.

11. As soon as the Court take charge of a share in an undivided joint estate, the Collector is at once to take steps to open a separate account for such share, in accordance with section 10 or 11 of Act XI of 1859, or section 70 of Act VII (B.C.) of 1876.

Report of revenue arrears before charge is taken.

12. If any arrear of revenue be due from an estate of which it is proposed that the Court shall take charge, a report of the circumstance must be specially made through the Commissioner to the Board before the estate is brought under the Court; and if the estate be the sole property of a minor or two or more minors, having descended to them by the regular course of inheritance, or by virtue of the will of the deceased owner, the report must, with reference to section 24 of the Act, state what portion of the arrear has accrued before, and what portion has accrued after, the date on which the minor or minors succeeded to the property.

Process of recovery of arrears.

13. The Board's Circular order No. 6 of May 1881, regarding the process of recovery of arrears of revenue due from estates of which a joint and undivided share is the property of a minor or other disqualified proprietor under the Court, is in force and will be found in Appendix A.

Liability of shares in joint estates to sale for arrears.

14. With respect to the liability of minor's shares in joint estates under the Court to be sold for arrears of revenue which accrued before the opening of separate accounts for such shares, it has been ruled that a subsequent opening of separate accounts does not afford protection to the shares so separated on account of arrears of revenue which accrued upon the whole estate before separation. The separate liability of the share commences from the date on which the Collector gives his sanction to the opening of the separate accounts. Arrears which may have accrued before that date must be satisfied by the sale of the whole estate. A joint undivided share of an estate cannot be sold under Act XI of 1859 which only contemplates the sale of entire properties or of such shares of entire properties in respect of which separate accounts have been opened.

Deduction of arrears from sale proceeds.

15. Collectors and Managers are warned of the heavy responsibility which the exemption from sale (under clause 1, section 23 of the Act) imposes on them in respect of any arrears of revenue which they allow to accrue while the estate is under the charge of the Court by applying the proceeds of the property to any purposes other than those specified in clause I of section 48 of the Act before paying the instalments of Government revenue, and of all cesses and other public demands due from the property. If any estate, share, or part is sold for any cause, other than for an arrear of revenue, by order of the Court or of a competent Court, the arrear of revenue due from such estate, share, or part must first be deducted from the proceeds of the sale as required by section 23 of the Act.

Attachment of estate for arrears.

16. Under clause 2 of section 23 of the Act, the Collector may attach any estate, share or part from which an arrear of revenue is due at the time such estate, &c., ceases to be under the management of the Court, and may manage it as he thinks fit until the arrear of revenue due at the date of attachment, or which may fall due during the period of attachment, is recovered.

Sale of estate for arrears.

17. Under section 23A of the Act, any estate, share or part of an estate on which an arrear of revenue has accrued while under the charge of the Court, may at any time be sold if the Court has certified in writing that the interests of the ward require that such estate, share, or part be so sold, and has stated in such writing the reasons upon which it has arrived at such conclusion.

Exemption from sale.

18. It will be observed that the exemption in section 23 of the Act extends only to sale during the period of management. The law does not prohibit the realization by sale, after release of the estate of arrears which have accrued before the date on which the disqualified proprietor or proprietors succeeded to it; nor, in the case of an estate, being the property of any disqualified proprietor other than a minor, before the date on which it was brought under the management of the Court.

19. By section 48 of the Act, the moneys received by the Manager may, after defraying the charges for the support of the ward, for management, for Government revenue, for rent, for debts, and other necessary expenses therein specified, be expended—

Surplus proceeds how to be expended.

"on the improvement of the land and property of the ward, and the benefit of the ward and his property generally.

"Provided that the amount expended for such improvement and benefit in any one year shall not exceed ten per centum of the surplus which the accounts of the previous year may show to have been available after paying or making provision for the payment of all expenses incurred up to the end of such previous year, unless, in the opinion of the Court and of the Lieutenant-Governor, it is desirable, for the protection or in the interests of the ward or his property, to expend an amount exceeding such percentage."

20. Section 49 of the Act provides special rules for the disposal of the surplus proceeds of the estate of an adult female ward, or a major whose property remains under the charge of the Court with his own consent.

In estate of adult female or major.

21. In deciding upon any improvements to be undertaken, the Manager must act under the special direction of the Court in each case.

Improvements may be undertaken.

22. It must be distinctly understood that wards' estates are not to be made fields for experiments, nor is their surplus income to be applied to any purposes of which the results are uncertain. Managers, therefore, should not make use of their position to carry on merely experimental farming, but should act as an enlightened and prudent landowner would act in respect to his own property by utilizing the results of science and adopting any well tested and clearly demonstrated improvement, either by works for adding to the permanent value of the estate, or by the adoption of improved methods of farming. When, therefore, any improvement in the method of cultivating or preparing any staple crop, or of rearing cattle, or in the construction of implements, has been proved to be successful, it may without objection be introduced to the people and popularized by means of its adoption on wards' estates, but it would obviously be unjustifiable to impose upon such estates the cost and risk of introducing agricultural improvements into the country. As a rule, no experiments should be attempted the success of which may not reasonably be expected. At the same time the Court will be careful to see that the surplus proceeds of estates are not unnecessarily hoarded in any case in which (subject to the conditions above described) they can be more usefully employed in the improvement and development of the resources of the estate.

But no experiments attempted.

23. Any such surplus which is not required for improvements may, under section 50 of the Act, either be applied to the purchase of landed property, or be invested in Government or other approved and guaranteed securities. In deciding how to dispose of any such surplus, the Court will be guided by no hard-and-fast rule. If an estate is already unwieldy, or if, for other reasons, investment in land is thought undesirable, the surplus profits should be invested in Government securities. If, on the other hand, an estate is not over

Investment of surplus proceeds.

large, it will often be permanently improved by buying in *putni* tenures settled at an unduly low rent, by buying out intercalated holdings of outsiders, or by securing neighbouring villages to get a better boundary line. Frequently, moreover, the purchase of fresh estates would be advantageous as improving the ward's social position and status. On this point the reasonable wishes of the family may be taken into account. If, however, no good investment in land offers, the cash balance must be invested in securities. In all cases it is desirable to leave a ward, on his attaining majority, a sufficiently large cash balance to relieve him of any temptation to press hardly upon his ryots or change the Court's system of management, and to enable him to meet, as other landlords do, untoward calamities of season and other exceptional demands, without being driven to borrow money, or to sell any part of his estate.

Farmer to furnish accounts.

24A. Under section 58A of the Act, a farmer of the landed property of a ward is bound under a penalty to furnish accounts, &c., upon a notice served upon him to that effect at any time during the currency or within six months after the expiry of his lease.

Jurisdiction as regards infants.

25. Nothing in the Act affects any of the provisions of Act XXXIV of 1858, or the jurisdiction, as respects infants, of any High Court of Judicature.

Orders for assumption of charge and release.

26. Specimen forms of (*a*) orders under sections 27 and 35 for the assumption of charge of the persons and properties of disqualified proprietors under each clause of section 6 and (*b*) orders for the release of an estate under section 65 of the Act are given in Appendix B.

Register and correspondence.

27. In ~~the Register 34 (Appendix C), which is to be kept in the Collector's office, and in~~ correspondence regarding wards' properties, it should be always distinctly stated under which section of the law the Court holds charge of the property.

Responsibility of management.

28. The Board have had occasion to remind Commissioners and Collectors that a heavy personal responsibility rests upon them in connection with the management of ward's estates. It is not sufficient for them merely to accept and forward the returns and explanations submitted by Managers; they must positively satisfy themselves that each Manager is and continues to be mentally and physically competent for his work; that his office and books are in proper order; that his system of management is careful and sound; that the rent collections are promptly and regularly made and duly brought to credit; and generally, that the affairs of the wards are being honestly and efficiently managed.

SECTION II.—OF THE MANAGEMENT OF PROPERTIES WHICH ARE SITUATED IN MORE THAN ONE DISTRICT OR DIVISION.

[*Section* 70, *clause* (*a*).]

Definition of terms.

1. The terms 'managing Commissioner' and 'managing Collector,' respectively, mean in these rules the Commissioner and Collector through whom, with

"Collectors are prohibited from entering into any pecuniary transactions with a public servant on behalf of an estate under the management of the Revenue authorities."

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respect to any particular lands or estate, or with respect to the person of the ward, the Court will ordinarily exercise all or any powers conferred on it, or who will exercise the powers delegated to Commissioners and Collectors under section 15 of the Act, unless otherwise specially stated, and who will exercise the powers conferred on the Commissioner and the Collector by the Act.

When Collector is Managing Collector.

2. When the estate or lands of a ward are situated within one district only, the Collector of that district shall be the managing Collector, both as regards the property and person of the ward.

And Commissioner the Managing Commissioner.

3. When the estate or lands of the ward are situated within more than one district, but in the same division, the Commissioner of such division shall determine which of the Collectors shall be the managing Collector both as regards the person and property of the ward, provided that with the approval of the Court he may appoint each Collector to be the managing Collector as regards the property and lands of the ward situated in his district.

Managing Commissioner and Collector when estate is situate in different divisions.

4. If the estate or lands of the ward are situated in different divisions, the Court will appoint one of the Commissioners of such divisions and one of the Collectors in the division of that Commissioner to be the managing Commissioner and managing Collector, both as respects the person and property of the ward; or if it sees fit, the Court may appoint each Commissioner and each Collector within whose jurisdiction any part of the property lies to be the managing Commissioner and managing Collector so far as regards that portion of the property.

Authority for hearing appeals against orders.

5. Provided that the powers of the Collector under section 57 shall be exercised by whatever Collector lawfully passed the order that may have been disobeyed, and the Commissioner who will hear the appeal shall be the Commissioner to whom the Collector passing the order appealed against is ordinarily subordinate.

SECTION III.—REPORTS TO BE SUBMITTED.

[*Section* 70, *clause* (*b*).]

Report of estate brought under charge.

1. When an estate is brought under the charge of the Court the Collector shall, as soon after such order has been passed as conveniently may be, submit to the Commissioner a report containing all information requisite to explain how he proposes to manage the immoveable and moveable property, to provide for the maintenance of the ward and his family and for their education, the establishments that should be entertained, the debts due to and by the property, and the measures suggested for their liquidation. The report should be accompanied by a scheme of estimated assets and expenditure as required by rule 3. This report shall be forwarded by the Commissioner with his recommendations for the orders of the Court.

2. Commissioners should discourage the practice which sometimes prevails of submitting these reports piecemeal: it is much more convenient to have a single comprehensive report which can be referred to subsequently for information and guidance. Generally the report may be submitted complete in all respects except as to the liabilities and financial position of the estate, which it takes some time to ascertain.

Piecemeal reports to be discouraged.

3. With the report which the Collector is required by rule 1 to submit as soon as possible after an estate is taken under the charge of the Court, he shall submit a scheme showing the estimated available annual assets of the estate, and the details of the proposed regular expenditure.

Scheme of assets and expenditure.

4. The scheme should be arranged as far as possible in accordance with the heads of expenditure as shown in the account (table VI of Return XXXI), which embrace regularly recurring expenditure, the headings being amplified, sub-divided, and explained as may be necessary.

How to be arranged.

5. Appendices D, E, F and G shew the financial position and prospects of a property in a very convenient form, and should be adopted with any such modifications as may be required in each particular case.

Statements of financial position and prospects of property.

6. For every estate in which the collections are in considerable arrear, the Manager is to submit a monthly Return of collections and outstandings in a form, with the following headings:—

Monthly Return of collections in arrear.

1.—Name of estate.
2.—Balance of previous year.
3.—Current demand up to end of the month under report.
4.—Total of columns 2 and 3.
5.—Total collections during the year up to the close of the preceding month.
6.—Total remissions sanctioned during the year up to the end of the preceding month.
7.—Collections during the month of report.
8.—Total of columns 5, 6, and 7.
9.—Balance actually due and not collected at the close of the month of report.
10.—Remarks.

Collectors must satisfy themselves personally that care is being taken to realise the dues of the estate, and to manage them efficiently. This return may be dispensed with at the Collector's discretion for estates in which collections are regular and not heavily in arrears, the Collector's supervision being exercised by means of the quarterly Return XXI, the form of which is given in Appendix H.

7. The quarterly Return is to be submitted in duplicate by the Manager to the Collector on or before the 10th of July, October, January, and April.

Quarterly Return by Manager to Collector.

Both in this Return and in the monthly Return above mentioned, the explanations of arrears which have been outstanding for some time

should be directed to showing what has been done by the Manager towards the realisation of the arrears *during the period to which the statement refers*.

And by Collector to Commissioner.

8. The Collector on receipt of the Return shall forward one copy to the Commissioner, so as to reach him by the 20th of each month as above. The Return will be examined and reviewed in the Commissioner's office, but will not be forwarded to the Board unless specially called for.

Half-yearly Return in special cases.

It is open to the Commissioner, when in any special case he thinks that an estate is well managed and the arrears are small, to dispense with the quarterly Return, and substitute its half-yearly submission to him by the Collector on the 20th of April and October.

Compulsory proceedings against tenant in arrear.

9. On each quarterly Return, the Collector should carefully consider whether the reasons given for not having taken compulsory proceedings against any tenants who are in arrears are sufficient. Substantial reasons should always be required for deferring such proceedings beyond the third quarter of the year against such ryots as have not paid up any portion of the rent of the year.

Proceedings against putnidars.

10. Action under Regulation VIII, 1819, should invariably be taken on the first opportunity against putnidars who are in arrears, unless the Collector's express sanction to withhold such proceedings is obtained, and interest at the full rate allowed by law must be exacted from all such tenants, and in general from all middlemen on all rents not paid according to stipulated instalments. In regard to cultivating ryots a discretion may be used in foregoing interest where payment is eventually made without having to resort to coercive measures.

Additions and reductions of rent.

11. Commissioners may sanction settlements or resettlements of ryots' holdings either at higher or lower rents than were paid previously. Similarly, they may sanction reductions of rent caused either by relinquishment of holdings, deaths and desertion of ryots, diluvion of lands, or in any other manner. A statement of such additions and reductions with a brief explanation is to accompany the quarterly Return, the number and date of the Commissioner's sanction being quoted in each case.

The rents for excess lands found in possession of tenants should be entered in this Return at once, as soon as the lands have been discovered and the rents demandable upon them ascertained, although no legal decree has been obtained for the rents.

Annual Return by Manager to Collector.

12. On or before the 1st May in each year, or if the time is specially extended by the Commissioner, not later than the 1st June, the Manager is to submit to the Collector an annual Return in triplicate for the property of each separate proprietor or body of proprietors in the form XXXI (Appendix I), which will be prepared in accordance with the prescribed Test Table (Appendix J).

Table I how to be prepared.

13. The copy of the Return intended for the Collector's office is to shew in detail in columns 2 to 23 of Table I the demands, payments or collections, remissions and balances of revenue, rent and cesses for each estate

or tenure and each share in an estate or tenure named under each of the seven classes (A to G) of properties mentioned in column 1. The copies of the Return intended for the Commissioner and the Board are to shew the total number of estates or tenures and shares in estates or tenures in the column "serial number" with one line of figures against each of the totals A to G and the grand total H.

Resolution. Date of submission.

14. The Collector is, after due examination of the Return in his office, to record his resolution on it in two parts. Part I will contain his remarks on the details of the Return, and will be forwarded to the Manager for his information and guidance. Part II will comprise his remarks on the copies of the Return containing the total figures, and will be forwarded with the return in duplicate to the Commissioner, so as to the reach his office on the 10th June. The Commissioner in his turn will, after similar examination and review, forward with his and the Collector's remarks one copy of the Return to the Board, so as to reach their office on the 1st July.

Transfers, sales, &c., how to be shown.

15. In preparing the Return in triplicate as indicated in rule 13, the Manager is, when an estate, tenure, &c., is transferred from one class to another, to note the fact in the explanation sheet. He is also, when an estate, tenure, &c., is sold, to show it separately in the class in which it was at the time of sale, and enter against it figures in columns 18, 20 and 22 only.

In case the property be under management for a portion of the year, the Manager is in the Return to exhibit only the portions of the demands, payments, or collections, remissions and balances of revenue, rent and cesses, which appertain to the period of management. Thus, also, where the Fusli year and the official year do not correspond, no regard is to be had to the demand of the Fusli year in the preparation of the annual and quarterly Returns. The demand during the official year (or quarter) is to be shown in all the Returns from wards' estates in the same manner as in the case of estates under khas management.

Annual report by Manager.

16. With the Return referred to in rule 12, the Manager is to submit an annual report on the management of each property in the form of a connected narrative.

Contents of ~~Collector's~~ Manager's report.

17. The ~~Collector's~~ Manager's report should contain information on the following points. In the first report of any property the information should be given in full; but in subsequent reports it will be sufficient to refer specifically to such paragraphs of the first or any previous report relating to each of the points as are still applicable, and to describe only such changes and other events as have taken place during the year under report:—

(*a*)—For each property it should be shown at what date, under what circumstances, and under what provision of law it came under Government care, with the names and ages of the wards.

(*b*)—The situation and area (if possible) of each item of landed property should be stated, and a brief account given of the natural features and products.

"Manager's." 2-11-88.

"Managers." 2-11-88.

(*c*)—The character of the estates and tenures making up the property should be explained, and it should be shown how much is held direct from Government, how much under perpetual leases (as patnis or the like), how much under temporary lease, how much as rent-free holding.

(*d*)—The nature and *personnel* of the managing agency should then be stated, and its efficiency or the reverse noticed.

(*e*)—The general features of the management should be described, and it should be shown what portion of the property is let in perpetual lease, what portion in temporary lease, and what portion is managed khas.

(*f*)—The financial results should, for the sake of completeness, be briefly summarised, and the position of the property in regard to liabilities be noticed.

(*g*)—Any improvements in the landed property made by the management should then be noticed. In this connection any thing done for the encouragement of education, or in the way of establishing dispensaries, should not be forgotten.

(*h*)—The condition of the tenantry and the relations between landlord and tenant, as illustrated by the management, should then be fully discussed.

(*i*)—Any extension of cultivation, any improvements of agriculture, the introduction of new crops, or change in the proportions of old staples cultivated, should not be overlooked.

(*j*)—Finally, the arrangements made for the support, care and (in case of minors) the education of the wards, should be stated, and their well-being or otherwise, physical, intellectual, and moral, briefly noticed.

In some cases it may not be possible to give information on some of the heads, while other estates may afford materials for additions to the list of topics given above. Such additions will doubtless suggest themselves to ~~Collectors and Commissioners~~.

Commissioner to review administration and to report.

18. The Commissioner will review the wards' administration of each district in his division. It will not be enough that he should forward the district reports with a mere covering memorandum. He will review fully in a separate section in his report the personal education and progress of each of the male minors in his division, stating under whose care each ward is placed; the arrangements made for his education; when and by whom his progress and acquirements were last tested, and with what result; and how his acquirements stand as compared with the average of boys of his age who are educated at zillah schools.

Figures in report and return to correspond.

19. The figures in the district narratives must coincide with those in the Return. A little care taken in preparing the Return will often save repeated references from the Board's office, and confusion in preparing the wards' report for Government.

20. In submitting his report the Commissioner will record his opinion (in the following form) of the qualifications and conduct of Managers, and the control exercised by Collectors over the management of estates in the districts of his division :—

Opinion regarding Collector and Manager to be recorded.

1. Names of all officers in the division arranged in each class in order of their merit, from a purely revenue point of view, according to the Commissioner's opinion.	2. District in which employed. 3. Date from and to which employed. 4. Nature of employment. 5. Abstract of Collectors' opinions. 6. Commissioner's opinion.

The officers should be placed in four classes headed Bad, Average, Good, Very Good. In this last class should be entered only those officers who have exhibited singular ability and industry during the year.

21. The Collector's report will be due in the Commissioner's office on the 10th June, and the Commissioner's report will be due in the Board's office on the 1st July.

The date of reports.

22. An annual Return XXXII (Appendix K,) will be submitted by each Collector showing the receipts and disbursements of the general management rate, and the receipts of the rate for defraying part of the expense of treasury establishments. The Collector's Return will be due in the Board's office on the 15th May. An annual Return in the form XXXIII, (Appendix L,) will also be submitted by each Commissioner to the Board, showing the disbursements of the management rate on account of his office. The Commissioner's Return will also be due in the Board's office on the 15th May.

Annual Return of receipts and disbursements of rates.

SECTION IV.—BUDGET ESTIMATES, EXPENDITURE, AND ACCOUNTS.

[*Section* 70, *Clause* (*c*).]

1. The budget estimate of ~~each property for each year~~ will be submitted by the Manager to the Collector in triplicate in the form given in Appendix M, and will show the estimated expenditure separately under sections 48 and 50 of the Act. It will be due in the Collector's office on the 15th January in each year for the succeeding financial year. The Collector will submit the estimate in duplicate to the Commissioner not later than the 1st February ; and the Commissioner will forward one copy to the Court not later than the 1st March. Care should be taken that budget estimates are not delayed beyond the dates mentioned, as under these rules they will become the basis for the sanction of all ordinary expenditure in an estate.

Budget estimates.

2. The entries of disbursement in the estimate under heads which are covered by the sanctioned scheme mentioned in Section III, rule 3, should be supported by a reference to that scheme. The

Entries of disbursement.

in them. Conciseness must be studied. The object to be

18. The special attention of Managers is drawn to the following extract from paragraph 1 of the Government Resolution on the Board's Report on Wards' and Attached Estates for 1879-80 :—

Punctual submission of report.

"The Lieutenant-Governor regrets to observe that the Board have still to complain of the unpunctual submission of the returns from Wards' estates. The improvement effected in this matter of punctuality in other branches of the administration during the last two years shows that the Government was quite justified in rejecting the excuses put forward time after time for failure to comply with its orders; and the Board must in the same way take steps for securing promptitude on the part of its Wards' Managers. If other means fail, Collectors should be instructed to stop the pay of both the Managers and their establishments until the reports and returns come in. If the fault lies with the establishments, they should be fined; and if any Manager is persistently dilatory and neglectful, he should be removed from office. It is a very safe inference that a man who is careless and unpunctual, in the face of stringent orders, in respect of one branch of his duty will not be found reliable in other matters."

19. Each Collector and Commissioner is to submit an annual report on the estates in his district and division respectively. The Collector's report will be due in the Commissioner's office on the 10th June, and the Commissioner's report will be due in the Board's office on the 1st July.

Collector's and Commissioner's reports.

20. The following general instructions taken for the most part from the rules in Chapter IX, Section IV of the Board's Rules, 1888, are to be carefully observed by Collectors and Commissioners in the preparation and submission of their reports.

General instructions.

21. The reports are to be curtailed in length to the utmost extent which is consistent with a proper examination of the facts and figures contained

Conciseness.

divided into three Parts, and arranged as follows :—

Order of subjects.

ORDER OF SUBJECTS.

Part I.—General Review of Management.

1. Preliminary.
2. Number of estates under management.
3. Revenue and cesses due to Government.

sanction of the Court to this scheme will be sufficient authority for the expenditure, year by year, of the fixed amounts shown therein under each head, and for the disbursement of the fluctuating allowances (such as commission, travelling allowance, &c.) at the rates therein mentioned. Any entry in the budget being in excess of the amount sanctioned in the scheme, and any entry of a fluctuating allowance which differs considerably from the amount entered under that head in the estimate of the preceding year, should be briefly explained. The Court will then either give a sanction for the disbursement, or call for such further details as may be required before sanctioning

Headings of disbursement.

3. The headings of disbursement which will ordinarily be covered by the scheme are shown below:—

Headings covered by the scheme.	Headings not covered by the scheme.
VI.—Government revenue.	IX.—3. Survey, settlement, measurement, and butwarra expenses.
VII.—Rent to superior landlords.	~~4. Construction and repairs~~ of cutcherry buildings and clearance of tanks and jungle in cutcherry compounds.
VIII.—Payment of cesses.	5. Special establishments.
IX.—Management of property—	X.—Law expenses—
1. Salary of manager.	2. Legal Remembrancer's fees.
2. Establishment, travelling allowance, and commission.	XIII.—Miscellaneous—
6. Contingencies.	~~3. Deposits repaid.~~
X.—Law expenses—	7. Maintenance in efficient condition of buildings belonging to the estate, and other immoveable property.
1. Salary of establishment.	8. Improvement of land and property and benefit of ward.
3. Other expenses.	XV.—Debts paid—
XI.—Maintenance of proprietor—	1. Interest on principal debt.
1. Salary of guardian.	2. Principal debt.
2. Allowances to proprietor and family.	XVI.—Investments—
3. Social ceremonies.	1. In land.
4. Religious ceremonies.	2. In Government securities.
5. Doctor's fees and medicines.	
6. Other expenses.	
XII.—Education.	
XIII.—Miscellaneous—	
1. District post assessment.	
2. Municipal taxes.	
4. Schools.	
5. Dispensaries.	
6. Charities, including donations.	
9. Chowkidari tax.	
10. Embankment cesses.	
15. Petty expenses not detailed above.	
XIV.—1. One per cent. rate for the general management of Wards' and Attached Estates.	
2. Four annas rate to defray part of the expense of Treasury Establishments.	
3. Six annas rate for the audit of accounts by the Examiner of Local Accounts, Bengal.	

Sums entered under certain headings how to be dealt with.

4. Under the heads IX-6, X-3, XI-3, 4, 5, and 6, and XIII-15, it will be well to obtain sanction in the scheme to such fixed sums as may be estimated to cover the ordinary requirements of the year; the expenditure within the fixed sum will thus be left to the discretion of the Commissioner, and each Commissioner should give such instructions as he may think fit for regulating the disbursements on the different contingent items included under these heads, authorising Collectors and Managers respectively to incur expenditure on such items as he thinks fit without further previous sanction; and defining and limiting their respective authority in that respect. Should the sum entered under any of these heads in the budget be in excess of the fixed sum sanctioned, the excess should be explained, and will be dealt with under the last sentence of rule 2 above.

Disbursements not covered by scheme.

5. The sanction for disbursement of expenditure under heads which are not covered by the scheme will be regulated as follows :—

X.—(2)—Disbursement will be made on the Legal Remembrancer's bill; no further sanction required.

~~XIII.—(3)—No previous sanction required.~~

XV.—(1 and 2)—No previous sanction required to disbursement item by item.

All other items of expenditure under heads which are not covered by the scheme, but are included in the budget, may, after the budget has been passed by the Court, be incurred under the sanction of the Commissioner. Although the Commissioner has power to sanction, his sanction should ~~not be~~ merely formal, but should be preceded by a careful scrutiny of the detailed estimates, and of the reasons for the expenditure.

Exceptional items of expenditure.

6. Commissioners are authorised to sanction exceptional items of expenditure whether they fall or not within any of the prescribed heads of the budget, provided that the expenditure does not exceed Rs. 200 on any one item; and provided also that the expenditure can be met from general savings in the budget. In all other cases the previous sanction of the Court must be obtained before disbursement.

Monthly accounts.

7. Every Manager shall submit, by the 15th of each month, a monthly account current, with vouchers of his receipts and disbursements, to the managing Collector in the form given in Appendix N, also monthly abstracts of receipts, disbursements, and cash balances.

To be audited by Collector or Deputy Collector.

8. The Collector, or with the sanction of the Commissioner, any Deputy Collector, shall audit these accounts, and especially satisfy himself—

(*a*)—That the expenditure is properly vouched for, and that it has been incurred under proper sanction, and is free from objection.

(*b*)—That the opening balance and closing balance are correctly shown and tally with those shown in the personal ledgers in the treasury (all discrepancies being reconciled before the accounts and abstract are passed).

6A. On or before the 1st August each year, the Director of the Department of Land Records and Agriculture is required, after consulting the Survey Department and the local officers concerned, to submit to the Court for the ensuing financial year a detailed estimate in the following form of the expenditure in Wards' estates for the survey and settlement operations which are under his supervision, so that the Court may then sanction and place the lump sums as estimated at his disposal :—

Budget estimate of cost of survey and settlement operations.

Name of estate.	Survey.		Settlement.		Remarks.
	Sanctioned allotment for the previous year.	Estimate for the year under budget.	Sanctioned allotment for the previous year.	Estimate for the year under budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	

6B. The survey charges should, under the Director's orders, be paid on the requisition of the Survey Department.

6C. The settlement charges should be incurred with the Director's sanction to the applications submitted to him by the local officers. His sanction should not be merely formal, but should be preceded by a careful scrutiny of the detailed estimates of the local officers and of the reasons for the expenditure.

6D. The annual allotments made should not be exceeded without the special sanction of the Court which should be obtained on a supplementary estimate explaining fully the cause of the additional requirement.

6E. Applications for surveys and settlements to be undertaken during the following year cannot ordinarily be entertained unless received before the 1st August. 14-8-90.

When the Manager's office is at or close to the head-quarters of the district, the audit shall be carried out within the first half of each month in the office of the Manager by examination of the books in actual use.

"The audit must in all cases be full, and a quarterly statement shall be submitted by the Collector to the Commissioner, showing for each estate the date of the audit in each month of the previous quarter and the result. This statement shall include all estates, and not merely those whose accounts are professionally audited." 4-6-91.

"in January each year." 11-6-88.

"and cess." 11-6-88.

In the case of an estate to be released within two years, an audit of its accounts is to be made only when the Collector desires.

16A. The Commissioner shall submit his report on the Auditor's note to the Board through the Accountant-General. The report itself is to be divided into five columns:—Column 1 containing the substance of the paragraph of the Auditor's note; column 2, Manager's explanation; column 3, Collector's remarks; column 4, Commissioner's remarks; and column 5, Accountant-General's remarks. 1-9-91.

(*c*)—That more money than is necessary is not left in the hands of the Manager.

(*d*)—That the Manager has applied the funds in the manner directed in sections 48, 49, and 50 of the Act.

Items to be shown in accounts.

9. The monthly accounts shall show all actual cash transactions excluding sums sanctioned but not actually expended within the month, and including all sums expended in anticipation of sanction.

Duty of auditing may be delegated.

10. With the sanction of the Court the Commissioner may assign the duty of auditing the accounts of Managers as above to any other person than the Collector or a Deputy Collector.

Further periodical audit.

11. In addition to the ordinary audit by the Collector or other person as above, the Court or the Commissioner may make such special arrangements for the periodical further audit of accounts as may seem requisite.

Audit by Examiner of Local Accounts.

12. The accounts of the wards' and other estates of which the annual rental and cesses combined amount to Rs. 50,000 and upwards, are to be audited by the Examiner of Local Accounts. The audit under rule 8 of the accounts of estates with a less income than Rs. 50,000 is to suffice for such small estates.

List of estates, the accounts of which are to be audited.

13. A list of the estates to which the first portion of the preceding rule applies is furnished to the Accountant-General, and intimation is to be sent to his office when any of the estates is released from the management of the Revenue Authorities, or when, from time to time, other estates liable to professional audit come under management.

Audit fee.

14. A maximum audit fee not exceeding 6 annas per cent. on the current rent demand of the estate is to be paid from the funds of each estate after the audit has been completed. The amount due is to be notified by the Accountant-General to the Collector concerned, who is to pay the money into his own treasury and credit it in his cash-book as fees of the Examiner of Local Accounts for the audit of the estate, the name of which is to be mentioned; a copy of the treasury receipt is to be sent to the Accountant-General, that he may know that the amount has been duly credited.

To be included in annual budget.

15. The amount of audit fee is to be included annually in the budget, although it is unknown whether an audit will be made in any particular year or not.

Frequency of audit.

16. It will not be necessary for the account of an estate to be audited more than once a year, ~~and in most cases a biennial or triennial audit will probably be sufficient. The Board require to be regularly furnished with six spare copies of the audit reports by the Accountant-General~~.

Heading "Suspense Account."

17. Large sums of money are frequently shown in table VI of Return XXXI under the head "Suspense Account." This entry has apparently been made in consequence of the particulars not having

been known in time to the office preparing the return. To obviate the necessity for resorting to this practice in future, all Managers should keep their accounts for March open for a period not exceeding one month. This arrangement will, it is believed, allow mofussil agents ample time to send in all necessary information.

The delay of one month thus authorised will not, however, warrant any further delay in the submission of the accounts beyond that period.

Payments of receipts and disbursements.

18. It is desirable that, as far as possible, all receipts and disbursements be made through the Government treasury, especially in districts where there are General Managers or special Managers with their head-quarters at the Sudder station or at a sub-division. Putnidars, ijaradars, and all tenants paying considerable rents should be required to make their payments direct into the Government treasury, if they can conveniently do so. It must be borne in mind, however, that it will always be optional with persons having payments to make to the Managers to make such payments to the Manager. Money so tendered cannot be refused. All tehsildars and gomashtas, who now make remittances to Managers at the Sudder station, or a sub-division, shall in future remit to the Government treasury direct.

To be made with chalans.

19. Such payments should be made with chalans in triplicate. One copy of the chalan will be returned by the treasurer to the payer by way of receipt; one will be filed in the treasury, and the last will be sent to the Manager's office with a daily advice list of all payments and disbursements made on account of each estate. In certificate cases a fourth chalan should be used, and filed in the certificate record.

A personal ledger for each estate will be opened in the Account Department of the treasury, in which all receipts and disbursements on account of the property will be shown.

Notice of responsibility of treasurer.

20. A notice should be posted up at the treasury, and should be made widely known, that, the treasurer not being a ward's officer, his receipt is only valid as regards the amount received, and not as regards any detail which may be entered in the chalan; but if the payer first gets it initialed in the Manager's office, it is valid both as regards amount and details. In this way any tenant who doubts whether his previous payments have been duly credited can bring matters to an issue by paying into the treasury on an initialed chalan.

Permanent advance.

21. To meet ordinary and contingent charges a permanent advance will be sanctioned by the Commissioner for each estate. The Commissioner will settle in ~~each case the character~~ of the charges to be met from the permanent ~~advance, and the amount of the advance which is~~ required for the estate.

Payments when Manager's head-quarters are at Sudder station or sub-division.

22. When the Manager's head-quarters are at the Sudder station, or at a sub-division, disbursements on all other accounts will be made from the treasury by cheques signed by the Manager. But payments of rent and cesses due to superior landlords may be made in cash if the landlord objects to receive a cheque. Vouchers

"cash-books." 6-5-93.

"in his advice list of the above date." 5-7-90.

"But in cases in which the Manager is well qualified and can be thoroughly relied on, the Collector may refrain from exercising the check which the pre-audit of the bill gives." 8-9-88.

27. In any case where for special reasons a ward's estate is allowed to have a separate treasury, the Collector is required to inspect it thoroughly once in each half-year, and report the result of his inspection to the Commissioner, who will bring to the notice of the Court any irregularities which may come to light. The Commissioner is also to inspect the separate treasury (where one is allowed) of a ward's estate once a year, and report the result of his inspection to the Court when necessary. 13-8-90.

and orders to pay must be carefully endorsed as cancelled as soon as the cheque discharging them is filled up, and before it is signed.

Certificate of cash balance.

23. On the 31st March of each year the Manager will certify the amount of his cash balance, detailing his outstanding cheques, in order to explain any difference between the balance shown by his cash-book and that admitted by the treasury officer. ~~The treasury officer will certify to the allotted balance in hand~~.

Register of permanent advance.

24. The Manager is to keep in his office a register of all sums spent from his permanent advance.

Establishment bill.

25. On the first of each month, or as soon after as possible, the Manager will submit his establishment bill to the Collector for audit, and no money shall be drawn or disbursed on account of pay of establishment until this bill be passed.

Exemption of certain Managers from compliance with rules 18 to 25.

26. The rules 18 to 25 are only strictly applicable when the Manager's office is at the Sudder station, or at the head-quarters of a sub-division, and Commissioners are authorised to exempt all large estates with Managers whose status is equal to that of a Deputy Collector from compliance with them.

SECTION V.—CUSTODY OF TITLE DEEDS.

[*Section* 70, *clause* (*d*).]

Custody of title deeds.

1. All title deeds and other valuables belonging to an estate are to be taken charge of by the Collector and kept in the treasury, unless otherwise ordered by the Commissioner.

SECTION VI.—PROCEDURE IN APPEALS.

[*Section* 70, *clause* (*e*).]

Appeals to be accompanied by order; date of filing.

1. Any appeal under section 68 of the Act against the order of a Commissioner or Collector shall be accompanied by a copy of the order appealed against, and shall be preferred within one month of the date of the order, excluding therefrom the time taken to procure a copy of the order.

Presentation of appeals.

2. Appeals to a Commissioner may be presented to the Collector, and appeals to the Board may be presented to the Commissioner.

Rules applicable.

3. Rules 5, 8, 9, 10, 11, 12, 14, 15, 16, Section I, Chapter VII, Board's Rules, will apply to appeals under section 67 of the Act.

These rules are as follows :—

5. Petitions of appeal presented to a Commissioner for the purpose to being forwarded to the Board must be prepaid by postage stamps affixed to the open envelope containg the petition.

8. Appeals must be made to the Board within the time allowed by law, or, where there is no such provision, within one month of the date of the Commissioner's order appealed against, deducting the time occupied in obtaining copy of the order. To enable the Board to calculate this deduction,* the direction in section II, rule 16, must be carefully observed by Commissioners. The Board have a discretion to admit an appeal after time.

9. Whenever a report is called for from a Commissioner upon an appeal against his orders, he is expected to draw it up himself, and not to require the Collector to do so. In submitting such reports, Commissioners are always to preface their remarks by a short and clear narrative of the facts, to enable the Board to understand the allegations and answers which follow. The report itself is to be made in double column, the allegations of the appellant being stated, in order, in the left hand column, and the Commissioner's remarks upon, or reply to, each allegation being entered in the right hand column, opposite to the allegation to which they refer. When records are submitted to the Board, the important papers should be marked, and a list thereof appended to the report.

10. The orders of a Commissioner are not ordinarily reversed or altered except upon the concurrent opinion of both the Members of the Board.

11. In cases in which the period within which Commissioners are authorized to receive appeals from the orders of their subordinates is not regulated by law, such appeals should ordinarily be rejected if not made within one month from the date of the order appealed against. Commissioners have, however, a discretion to depart from this rule.

12. The Board will not intefere with the orders of the local authorities till notice has been served on the respondents who are entitled to be heard in appeal. Such notice will be served, at the expense of the appellant, by the Collector of the district, on his receiving the necessary instructions, which will be communicated through the Commissioner.

14. With every appeal, whether to the Collector, Commissioner, or the Board, an authenticated copy of the order appealed against must be filed.

15. A notice is to be suspended in the court-room of every Commissioner, to the effect that when appellants before the Board are not present, or represented, their appeal will, unless strong grounds for interference are shown in the petition, be struck off in default.

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* NOTE.—This rule is that the presiding officer of the Court in which a judgment is deliverd is to make a memorandum on the decree in his own handwriting of the date on which he actually signs it and, on the certified copies, of the day on which they are furnished.

"All establishments, whether charged to a particular estate or to a general fund (section 17 of the Act), will, so far as regards the scale of remuneration and the number of officers and servants to be entertained, require the sanction of the Board." 3-4-89.

Establishments require sanction of the Board.

16. On an order striking off an appeal being communicated to the Commissioner, that officer will cause a notice to be hung up in his office for one week, to the effect that the appeal has been struck off in default.

SECTION VII.—PROCEDURE TO BE OBSERVED WHEN A PROPERTY CEASES TO BE UNDER CHARGE OF THE COURT.

[*Section* 70, *clause* (*f*).]

Publication of order of release.

1. An order (Appendix B) of release under section 65 of the Act shall be sent by the managing Commissioner to each Commissioner and Collector in charge of any of the immoveable property of the ward, and every such Commissioner and Collector shall notify the intended cessation of the charge by a notice put up in his own office and in a conspicuous place in the estate.

Restoration of papers, &c., to late ward.

2. When the estate is released, the Collector shall prepare a list in duplicate of the papers to be delivered and of all moveable or immoveable property which may be in the custody or charge of the Collector or Manager, and such papers and moveable property shall be given up to the late ward or his successor with one of the two lists, a receipt being affixed to the other, signed by him or his authorised agent. Only such papers of the Manager's English records or correspondence relating to the estate as the Collector thinks proper to be delivered should be made over to the late ward.

Report and return of results of management.

3. As soon as convenient after the release of an estate from the custody of the Court, the Collector shall submit a report with a Return in form XXXI, showing the results of the management of the property from the time charge was assumed of it till it was released. This report after examination and review is to be forwarded by the Commissioner to the Court. The late ward or his successor may, on application, obtain a copy of this report and return.

SECTION VIII.—RULES UNDER SECTION 70(*g*) OF THE ACT.

(*a*) *with reference to section* 16 *of the Act.*

Establishments require sanction of the Court and Government.

1. All establishments to be charged to a particular estate will, so far as regards the scale of remuneration, and the number of officers and servants to be entertained, require the sanction of the Court. Establishments to be charged to the general fund (section 17 of the Act) will require the sanction of Government.

May be entertained in anticipation of sanction.

2. Commissioners and Collectors may at their discretion entertain in anticipation of sanction such establishments as are necessary and chargeable to particular estates.

Appointments in sanctioned establishments.

3. Appointments to posts on duly sanctioned establishments shall ordinarily be made as follows :—

(*a*).—To posts of which the remuneration, including commission as estimated, is not above Rs. 10 a month,—by Managers ;

above Rs. 10 and not above Rs. 50,*—by Collectors ;

above Rs. 50* and not above Rs. 200,*—by Commissioners ;

above Rs. 200,—by the Court† with the previous sanction of Government.

(*b*)—The Court, Commissioners, and Collectors will respectively appoint to all posts which are immediately attached to their own respective offices, provided that the remuneration is not above the maximum to which they are authorised to appoint under clause (*a*).

(*c*).—The Court, Commissioners, and Collectors, respectively, may specially reserve to themselves the appointment to any post to which a subordinate authority is generally authorised to appoint under clause (*a*).

* When the officer is under Government and pays a portion of his salary to Government towards his pension and leave allowances, the amounts here given will represent his gross and not his net salary.

† Government order No. 422—146 L. R., dated 18th February 1882.

Nominations for vacancies.

4. Every Collector in reporting to the Commissioner a vacancy in a post to which the Commissioner is authorised to appoint, and every Commissioner in reporting to the Court a vacancy in a post to which he is not authorised to appoint, shall ordinarily submit the names of one or more persons whom he considers qualified to fill the post, with the grounds of his opinion. Such nominations will be duly considered with the claims of other candidates.

Penalties for misconduct.

5. Every officer other than a Manager shall, in the case of misconduct, be liable—

(*a*) to a fine not exceeding one month's pay and allowances ;
(*b*) to suspension for a period not exceeding six months ;
(*c*) to dismissal.

Fine and suspension to the above extent may be inflicted by the Collector, or, in the case of an officer who is attached to the office of the Court or the Commissioner, by those authorities respectively ; but no officer shall be dismissed by the order of any authority inferior to that by which he was appointed to the post.

Travelling and halting allowances for Managers.

6. Managers are entitled to draw travelling and halting allowances on the ~~following scale,~~ provided that this rule shall not affect Managers appointed before the 1st June 1883, who, under special sanction of the Court, have been granted allowances at a higher rate :—

(*a*). A Manager whose pay exceeds Rs. 500,* a month is entitled to the allowances of an officer of the 1st class ~~mentioned in clause 4 (*a*), Chapter II, of the Civil Travelling Allowance Code~~.

(*b*). A Manager whose pay exceeds Rs. 100,* but does not exceed Rs. 500 a month, is entitled to the allowances of an officer of the 2nd class ~~mentioned in clause 4 (*b*), Chapter II, of the Civil Travelling Allowance Code~~.

* When the officer is under Government and pays a portion of his salary to Government towards his pension and leave allowances, the amounts here given will represent ~~his net and not his gross~~ salary.

"Nominations to posts of Managers, Assistant or Sub-Managers are to be accompanied by a statement of the landed property owned by the nominee in the following form :—

Name of nominee.	Description of the locality, such as district, sub-division, thana, mouzah, &c., where the landed property lies.	The extent and interest owned.	Annual value.	The method, inheritance, purchase and the like, by which acquired.	Date of acquisition (approximate).	REMARKS.
1	2	3	4	5	6	7

8-9-90.

"Scale laid down in article 1096, Section II, Part XI, Chapter XLVII of the Civil Service Regulations." 1-7-89.

"Civil Service Regulations." 1-7-89.

7B. When an officer is employed as Manager both of Wards' and Government Estates, and his salary is paid separately by the Court and Government, a declaration is to be obtained from Government through the Board under articles 1096 and 1098 of the Civil Service Regulations as to the class to which the officer belongs, for the purpose of travelling allowances. In such cases the travelling allowances for any journey or tour made by the Manager are to be calculated on the total salary and charged to the funds of the Wards' estates concerned and the grant for the management of Government estates, in the same proportion as his salary is paid by the Court and Government. 8-1-91.

"Article 885, Section IV, Part VII, Chapter XXXVI of the Civil Service Regulations." 1-7-89.

(a). A Manager whose pay does not exceed Rs. 100* a month is entitled to the allowances of an officer of the 3rd class ~~mentioned in clause 4 (b), Chapter II, of the Civil Travelling Allowance Code.~~

The allowances must be within the limits of the scheme of management referred to in Section III, rule 3.

Tutors, Guardians and other officers.

7. Travelling and halting allowances to subordinate officers of the Managers, and to Tutors and Guardians while travelling apart from their wards, are to be granted on the scale laid down in the ~~Civil Travelling Allowance Code~~. Tutors and Guardians have no claim or right to any travelling or halting allowance when on tour with their wards, such as are allowed to Managers under rule 6. As it is their duty to live under the same roof as their wards, no question of house rent or allowances in lieu of it should arise, and when on tour their railway and other conveyance charges should be paid like their ward's from the funds of the estate.

In cases where the salary of the subordinate officers of the Managers is too small, and the allowance in consequence is inadequate, the rate should be calculated on the scale of Rs. 20 per mensem, care being taken that officers on small salaries are not unnecessarily deputed. As an alternative measure, actual conveyance charges and subsistence allowance, according to circumstances, may be granted in lieu of the allowances laid down above, on a certificate signed by the Manager being produced in support of such charges.

Employment of extraordinary establishment.

8. The general management rate is intended to provide only for average and usual establishments. If, under any special circumstances, it is necessary to employ, in a Government office, an extraordinary establishment for the management of any estate, such an establishment may with the special sanction of the Court be retained and the cost charged directly to the estate.

(b) with reference to section 17 of the Act.

Gratuities and pensions.

1. Under section 17 of the Act, employés in Government offices whose duties have been confined solely to wards' and attached estates will be admitted to gratuities and pensions according to the rules which apply to Government employés generally.

To be met from the general management rate.

2. The charge will be met from the general management rate which is to be so adjusted each year as to cover all gratuities and pensions chargeable upon the fund in the coming year.

Recommendations to be made to Board.

3. Recommendations for gratuities and pensions should be made to the Board.

Payment of salary for period of privilege leave of Government officers lent to the Court.

4. Under ~~chapter III, 84 of the Civil Pension Code~~, the contribution to pension and absentee allowances does not cover pay drawn while an officer is on privilege leave. Such leave therefore earned by any Government officer, while in the service of the Court, will not be granted, unless full provision has been made beforehand, from the funds of the estate in which he is or was employed, for

the payment of his salary for the period of such leave either in whole or in part, as the rule of proportion applicable to such cases may indicate. In submitting applications for such leave, Collectors should certify that this condition is fulfilled.

Responsibility of manager on privilege leave.

5. When a Manager is allowed privilege leave, on the condition that his work can be carried on during his absence without extra charge to the estate, his security cannot be accepted as pledged for his *locum tenens*. If the *locum tenens*, whether he is the Assistant Manager or other officer, has not executed an agreement for liquidated damages and given security, the Manager's responsibility must continue while he is on leave, and his attention should be drawn to Section VIII (*i*) rule 1.

Testing of securities of ministerial officers.

6. The securities of ministerial officers are to be tested annually, like those of Government officers, and the cost of testing is to be defrayed by the officers themselves. In making future appointments, the practice of accepting landed property in another district should be discouraged, and the security is to be furnished either in Government paper or in landed property which can be tested without difficulty or serious expense.

General management rate.

7. To meet the cost of postage, stationery, furniture, and the pay, travelling allowances, pensions and gratuities of the establishments employed in Government offices, which are chargeable each year, a contract rate is levied upon the current demand of rent and cesses (excluding interest) of every estate the property of a private individual which is under the charge of the Court, or which is attached, or managed directly by the Collector under any law or orders, except estates managed direct on account of the recusancy of the proprietors and estates of which the Collector is appointed a Receiver by the Civil Court under section 504 of Act XIV of 1882. The rate is not payable on the malikana of estates, whether under the Court or otherwise, which are managed direct on account of the recusancy of the proprietors.

Leviable for broken period of management.

8. If any such estate is under the Collector's management for a portion of the year only, the rate must be levied only upon the demand which is due during the Collector's management.

How to be adjusted and levied.

* Government order No. 1291, dated 25th May 1880.

9. The rate (which is to be so adjusted* by the Board as to cover the disbursements and leave only a small margin) is to be levied at one per cent. on the demand.

How to be credited.

10. The rate thus levied is to be credited in the cash account of each district in a lump sum, at the beginning of each half-year, as the rate for the general management of wards' and attached estates. The receipts of the rate are shewn in the accounts under a separate head of the provincial revenues. The expenditure is similarly shewn as provincial disbursements.

How to be levied when estate is in different districts.

11. Whenever a property consists of mehals in more than one district, the management of which is carried on by the Collector of the district in which the lands are situated, the rate must be levied separately by

"7A. The Accountant-General is to furnish the Board with a detailed statement before the 10th of January in each year, showing for each district for the ensuing financial year the estimate of receipts of the rate, and for each separate office the estimate of disbursements against the rate [illegible]

Annual grant.

and estates or lands attached by the Collector by order of the Magistrate under section 146 of Act X of 1882. 18-4-92. [illegible] made the necessary assignment to the various officers concerned will be made by the Board. The assignment for establishments will be in accordance with the sanctioned scale." 3-4-89.

All correspondence issuing from the offices of the Court, Commissioners, and Collectors, relating to estates from which the rate is levied must be paid for by service labels. These labels are to be used only by those officers as representatives and officers of Government. Supplies of labels are to be purchased in sufficient quantities at one time to last for about three months, and charged for in the contingent bill described in rule 16. No separate account is to be kept of the labels used for each estate. Arrangements must be made for the careful custody and honest use of the labels. Service labels are not to be supplied to Managers and their subordinates for their correspondence. Ordinary postage stamps are to be used by them. 2-6-90.

each Collector for the portion of the estate situated in his district; and the sum thus levied must be shown under the appropriate heading in the prescribed Return XXXI made to the managing Collector.

Annual payments.

12 In the explanation sheet attached to the Return a statement will be given according to the form subjoined, showing the annual payments by each estate in each district on account of the rate.

1	2	3	4	5	6	7	8	9
Districts in which the estate is situated.	Current demand of rent and cesses due for the year under report.	Demand of rate due for the year under report.	Arrear rate due for previous years.	Total of columns 3 and 4.	Amount of rate paid into the treasury for the year under report and previous years.	Date of payment.	Balance of rate due at the close of the year under report, column 5, minus column 6.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	

NOTE.—(*a.*)—When an estate is situated in several districts and is managed by the Collector of each district separately, column 1 will show each district, and the remaining columns the figures for each district separately.

(*b.*)—When an estate is situated in more than one district, but is managed by the Collector of one district only, column 1 will show the district of the Collector managing the estate, and the remaining columns the total figures for the estate wherever situated.

(*c.*)—The figures in column 2 must agree with those in column 10, Table 1, Return XXXI, the interest on rent being excluded; any discrepancy being explained.

(*d.*) Column 4 of the statement for the year under report should agree with column 8 of the statement for the previous year, any discrepancy being explained.

(*e.*)—The figures in column 6 must agree with those against heading XV, Table VI, Return XXXI, which should show the amount actually paid *within* the year under report.

Correspondence to be paid for.

13. All correspondence on account of estates from which the rate is levied must be paid for by service labels. Supplies of service labels are to be purchased by each officer in sufficient quantities at one time to last for about three months, and charged for in the contingent bill described in rule 16. No separate account is to be kept of the labels used for each estate. Commissioners and Collectors must make arrangements for the careful custody and honest use of the labels.

Covers to be franked and superscribed.

14. Covers stamped with service labels should be superscribed "On Her Majesty's Service" under the full signature and official designation of the Government official who sends the cover, or of the head clerk, or of other responsible officer to whom the duty of despatching is confided.

Stationery to be charged for.

15. Supplies of stationery can be obtained from the office of the Superintendent of Stationery at a charge of 10 per cent. above the cost of the articles required. Commissioners and Collectors should submit to that officer a separate indent on account of the stationery required in the wards' department of their offices, and the same procedure will be followed in the wards' department of the Board's office.

It will then remain with the Superintendent of Stationery to communicate to the Accountant-General, the charges incurred on account of each officer, and the Accountant-General will include these charges in the annual statement sent by him to the Board for adjustment against the rate.

Contingent and establishment bills.

16. Separate contingent and establishment bills will be prepared for all charges against the rate. Collectors' and Commissioners' abstract contingent bills will be drawn in A. G. B. form No. 192 (new) and No. 195 (new), respectively. Monthly detailed bills of Collectors' contingencies will be prepared in A. G. B. form No. 193 (new), and will be submitted to the Commissioner for counter-signature and transmission to the Accountant-General. Collectors' and Commissioners' establishment bills will be drawn in A. G. B. form No. 188 (new). As these bills are received direct in the Accountant-General's office from the treasury where they are encashed, they are not required to be sent again to that office in any other form.

How to be prepared and audited.

17. Collectors and Commissioners must be very careful in seeing that charges not debitable to the rate are excluded from contingent bills. The charges included in establishment bills will be audited in the office of the Accountant-General with reference to the detailed scale of establishment sanctioned by the ~~Government~~ Board.

Application for establishment.

18. Applications for establishments or increases to establishments chargeable to the rate must be made in the subjoined form, the necessity for the increase being fully explained :—

Extract from the orders of Government of Bengal.		Office to which the proposition refers.	Nature of charge.		Proposition.						Grounds of proposition.	Board's recommendation.	Orders of the Government of Bengal.	Remarks.
					Permanent.		Temporary.							
Number.	Date.		Present scale.	Proposed scale.	Increase per month.	Decrease per month.	Period.	Increase per month.	Period.	Decrease per month.				

If the application is made by a Collector, he must submit it through the Commissioner, giving at the same time an estimate of the receipts of the rate, during the year, from each estate in the district. If the application is for an increase to a Commissioner's establishment, it must be accompanied by a similar estimate of the receipts of the rate in the division, and by a statement of the charges already sanctioned

"Separate contingent and establishment bills will be prepared for all charges against the rate in the forms prescribed by the Accountant-General. The requirements for contingencies will be drawn by all officers on detailed bills subject to the limit of the annual assignment made by the Board under rule 7A. No abstract contingent bills will be prepared. As these bills are received direct in the Accountant-General's office from the treasury where they are encashed, they are not required to be sent again to that office in any other form." 8-11-90.

"The orders of the Board sanctioning the application will be communicated to the Accountant-General." 3-4-89.

in the division against it. At the same time a statement of the present work, on an average of three years, should be appended, as compared with the work ten years previously, whenever the proposition is for a permanent increase to an established office.

Increase to local establishment.

19. It must, however, be clearly understood that the amount of the rate that is raised in any given division or district has no absolute connection with the scale of the local establishments, and will never be admitted as an argument for an increase to the local establishments, unless it can be shown that such increase is otherwise necessary. The income of, and expenditure from, the rate are adjusted for the whole province,—not by divisions or by districts.

Permanent advance.

20. On application the Board will be prepared to sanction fixed permanent advances from the rate to meet contingent expenses in Collectors' and Commissioners' offices.

Treasury rate.

Government order No. 844T, dated 10th November 1879.

21. An additional rate of four annas per cent. on the current demand of rent and cesses (excluding interest) of each class of estate mentioned in rule 7 above of Section VIII (b) is levied. The proceeds of this rate, which are at the absolute disposal of Government, and which should cover only the cost of additional establishment entertained at the treasury for keeping the general account of the total receipts and disbursements of each estate, will be credited with the receipts of the rate for the general management of wards' and attached estates referred to in rule 10, but Collectors should pay it into the treasury under the separate designation of "four annas rate," and thus keep a note of the sums levied under the two different rates so as to be able to report the amount, if it is necessary to trace out the receipts under each rate. The rules 8, 11 and 12 apply to this rate.

(*c*) *with reference to section* 18 *of the Act.*

Farming of estates to be discouraged.

1. The Government has directed the discouragement, as far as possible, of the farming of wards' as well as Government estates, and no such farm should be given without the previous sanction of the Board. The only circumstances under which a proposal to give a usufructuary mortgage, or the grant of a farm on payment of a bonus in connection with a ward's estate, can be entertained are when care has been taken to see that the interests of the ryots are completely protected, and that the mortgagee in possession, or farmer, is either bound down to collect only according to the jummabundi settled by the Collector, or is debarred from enhancing rents save under conditions and circumstances to be determined beforehand. Looking, however, to the difficulties which must beset a settlement of this kind, local officers must bear in mind that it can be taken advantage of only in very exceptional cases. The policy should be to encourage direct management whenever possible, and under no circumstances should farms or zar-i-peshgi leases be given to enable the farmer or mortgagee to force against the wishes of

the tenantry the cultivation of indigo or any other crop through the influence he will obtain as farmer or mortgagee.

2. The remarks in the preceding rule are applicable to all proposals for giving farming leases of estates or portions of estates in which the whole rent of each ryot is payable to the ward. Whenever a Commissioner finds it necessary to propose such a lease, he should state how the requirements of the preceding rule have been complied with.

Re-settlement operations.

3. As soon as possible after a property comes under the charge of the Court, the Manager should look into the existing arrangements with the ryots on each estate. Where it is thought advisable to undertake extensive and systematic operations for re-settlement of the rents, either for the purpose of enhancement or of otherwise adjusting them, a report of what is proposed should be submitted to the Court. Where such re-adjustments are necessary over inconsiderable tracts only, as four or five villages, the Commissioner may order them to be made, and may confirm them when made.

Officers' status.

4. Officers of the Court making such re-adjustments of rent are in precisely the same position as the agent of any private zemindar would be; they cannot exercise any of the powers which are conferred by Regulation VII of 1822, or any other settlement law, on Collectors who are making settlements of the land revenue demand of the State.

Rules for preparation of jummabundi of revised rent.

5. The following instructions are issued with the approval of Government for the guidance of all officers employed in resettlements :—

I.—Without the special permission of the Government, the rent of any one ryot, or of the holders of any one ryoti holding during any one year of the currency of a settlement, shall not be raised above the sum which would be double of the rent previously paid on account of the holding. The most obvious reason for seeking for such permission would be that it can be clearly shown by comparison of the results of present measurements with the records of a previous settlement or other papers, that the area of lands actually held by the ryot is more than double the area which he held when his rent was last adjusted.

II.—Nor shall the revenue or rent demandable from a ryot, or from the holders of any one holding as above, in any one year in any case, exceed the revenue or rent payable by such ryot in the preceding year by more than 20 per cent., so that when the total enhancement made at the settlement amounts to 100 per cent. on the rent previously paid, the maximum rent will in no case be demanded in less than five years.

III.—In ordinary cases the period of progressive rise to a rent which is double the rent previously paid should extend to ten years.

3. The Government has directed that as soon as an estate comes under the Court of Wards, the first duty of the Court shall be to carry out the provisions of section 101 and the following sections of the Bengal Tenancy Act, VIII of 1885, to make a settlement of the estate, that is, to have a field measurement made and a complete record of rights prepared. Until such a record of rights is made, and every dispute between landlord and raiyat is decided and a clear account has been prepared, showing exactly what each man holds, what his tenure is, and what the demand from him is, the Manager of the estate is not to be permitted to use the certificate procedure to recover unpaid arrears, unless the Board have issued a formal order in the case of an unsurveyed estate, declaring the estate ripe for the application of that procedure, but must go on collecting only undisputed rents or have recourse to the ordinary law.

It will be the duty of Collectors, therefore, to submit proposals, as early as possible after charge of an estate has been taken, for a survey and preparation of a record of rights. The state of the rent-roll, that is, whether doubt exists as to the rents payable, whether there are disputes with the tenants, and whether the rents appear to be fair, should be noticed, and the funds available for the operations under the Bengal Tenancy Act also be reported on. 13-2 96.

IV.—In all settlement proceedings reported for the confirmation of superior authority, it shall be certified that the provisions contained in this rule have been adhered to in preparing the jummabundis of revised rent payable under the new settlement.

Accrual of occupancy rights.

6. The following extract from a letter from the Board to a Commissioner, regarding the accrual of occupancy rights to ryots, is also reproduced for general guidance:—

"The district officer notes in the margin:—'The ryots do not understand the right of occupancy used in its legal sense.' You have not noticed this important question. I am to remind you that it is no longer open to the Manager or local officers to discuss the policy of 'allowing ryots to acquire a right of occupancy in their holdings.' The policy has been fully adopted, both by the Legislature and by the executive Government, that it is good that ryots should have the right of occupancy. If, as the district officer says, the ryots of this estate 'do not understand the right of occupancy used in its legal sense,' the sooner he causes it to be explained to them the better. The Board expect that the officers engaged in the present settlement proceedings will take the opportunity to dispel this ignorance of legal rights, and they desire that you will take care that no misunderstanding on this subject is allowed to exist among the Managers of estates in your division. It should be made a distinct instruction to them that there is to be no attempt to discourage the growth of legal occupancy rights, and that where they have accrued, they must be fully recognized in all zemindari papers of the estate."

Assessment of ryot's holding, area of which is not recorded.

7. Where an occupancy ryot has a holding, the area of which is not recorded, and pays a lump sum as annual rent for his holding without any specification of area or rates, the Board have ruled that, under section 29, clause (*b*) of Act VIII of 1885, no additional rent in excess of two annas in the rupee can be demanded from the ryot, however large may be the area held, unless the area held at the time the lump rent was fixed can be established.

Settlement of fair rents.

8. When a survey is being made and a record-of-rights being prepared in a ward's estate under chapter X of Act VIII of 1885, it is for consideration whether the Manager should be instructed to apply for a settlement of fair rents (as under section 104 (2) of that Act the settlement officer can only settle fair rents on the application of the landlord or tenant, or when it appears that the tenant is holding land in excess of or less than that for which he is paying rent). It has been ruled that—

(1) Where it is likely that the estate will remain under the Court's management for seven years or more, a settlement of fair rents should be applied for, so that a jummabundi may be framed which will hold good for the period of the Court's management and for a few years after the ward attains his majority.

(2) In cases where the estate may be expected to pass out of the hands of the Court in seven years or less, it will probably not be thought desirable to bind the proprietor

by a settlement of rents which must remain unaltered, whether he desire it or not, more than eight years after he comes of age.

(3) Where the estate is not likely to be under the control of the Court for at least seven years, Managers are to apply for a settlement of fair rents only in special cases in which they may expect to obtain an enhancement.

It is to be understood that the tenants have a right to ask for the settlement of a fair rent, and that they are not to be hindered or discouraged from making such an application.

Security bond for expenses of survey and record-of-rights.

9. In Appendix O is the form of the security bond to be executed by the Manager under section 101 (2) (*a*) of Act VIII of 1885, for the payment of the expenses of a survey and record-of-rights under that section.

Procedure for grant and registration of leases.

10. The following procedure should be adopted in regard to the grant and registration of leases to ryots in wards' estates.

If a ryot wishes to take a pottah for a term of years, his request should always be complied with. Such a pottah must, however, be registered; and even if the ryot is willing to dispense with the security which registration affords, the law does not permit this to be done. Such a pottah should ordinarily be given for a term of ten years; a kabooliyat should be taken at the same time. Both documents must invariably be registered, and the expense of registration should be equally divided between the estate and the ryot.

It will be found, however, in practice that a ryot does not desire to take a pottah for a term of years; and the settlement officer should be careful not to force pottahs upon unwilling ryots. When a resettlement of rents is made it should be a principal object of the Manager or other settling officer to fix such rents as will be generally acceptable to the tenantry, and such as will not only be fair in themselves, but will be felt to be fair by those who are required to pay them. Nothing is gained by an excessive rent-roll, which can only be realized in specially favourable years, and which requires continual recourse to litigation or periodical arrangements for remission.

With this object there should be as little interference as possible with existing general rates. Where a general rate is manifestly too low, some small increase may be imposed, but it should seldom or never exceed 10 per cent. But if the general rate is a fair one, it should be maintained, and increased rent should only be sought for from additional cultivation. A danger to be especially guarded against is that of screwing up the rents of the great body of ryots to the level of the rates which may be paid by a few individuals. Great care should also be taken to see that the ryots are satisfied with the classification of the lands of their respective holdings.

If these principles are followed in making a revision of the rent-roll, the ryots will probably be found willing to accept and sign the jummabundi, and will not care to take pottahs. If they wish for pottahs, they should be told that they can have registered pottahs on the conditions mentioned above, or that they can have unregistered pottahs from year to year. But if they have confidence in the

Stamp duty on applications.

"8A. When an application or petition is made to the Settlement Officer under the preceding rule, or during the settlement operations, it should be stamped in accordance with article I, Schedule II of the Court Fees Act, VII of 1870." 2-9-88.

When a Ward's or Government estate is under settlement, the Manager, or a competent officer on his behalf, should be present at the time of attestation; he should collaborate with the Settlement Officer, and place before him all the papers and information available, in order that the draft record may be so prepared as to accurately represent the facts. Managers of Wards' and Government estates should not await the publication of the draft records before pointing out what they think to be errors in the entries which the Settlement Officer has made or proposes to make; and if, after the publication of the draft records, they think it necessary to file objection before the Settlement Officer relating to questions which they might have raised, but failed to raise, before publication of the draft record, a special explanation should be submitted to the Board through the Director of Land Records. Appeals against judicial decisions of Settlement Officers should not ordinarily be instituted by Managers of Wards' and Government estates, without the special sanction of the Board, obtained through the Director of Land Records, when there is time to obtain such sanction within the period allowed for preferring an appeal. When there is no time to obtain the Board's sanction within the period allowed for appeal, and the Collector thinks it desirable to prefer an appeal, he may do so; but in that case he should report his action for confirmation of the Board through the Director of Land Records. 2-11-91.

10A. In Appendix N[1] will be found the Rules for the maintenance of the records prepared under Chapter X of Act VIII of 1885. 2-1-91.

"The same procedure is to be observed whenever it may be necessary to claim interest on, or to transfer to a new loan, the amount of securities standing in the name of the ward's predecessor in interest." 1-3-89.

1. Rules 3 to 5 in Section VIII(*a*), in regard to the appointment, nomination, suspension, &c., by Collectors and Commissioners, respectively, of officers on duly sanctioned establishments, apply to Managers and Guardians. Nominations to posts of Managers, Assistant or Sub-Managers are to be accompanied by a statement of the landed property owned by the nominee in the following form :—

Name of nominee.	Description of the locality, such as district, subdivision, thana, mauza, &c., where the landed property lies.	The extent and interest owned.	Annual value.	The method, inheritance, purchase, and the like, by which acquired.	Date of acquisition (approximate).	Remarks.
1	2	3	4	5	6	7

3-4-92.

"1A." 3-4-92.

management (a confidence which cannot be obtained unless the Manager in person makes himself accessible to the ryots and shows himself ready to listen to all reasonable complaints), it is believed that they will not ask for written leases.

It is desirable, however, for the security of the estate that each ryot should be required to give a kabooliyat. Such kabooliyats should be for the current year only, as it will then be unnecessary to register them; and when once given they need not be annually renewed. A renewed kabooliyat should only be required when some change has been made in the rental, in the area of land under lease, or in the tenant.

Certificate of administration.

11. In accordance with an opinion given by the Advocate-General, the Board direct that, whenever it may be deemed necessary to sell Government securities, the property of an estate under the charge of the Court, for the purpose of liquidating debts incurred by the ward's ancestors, a certificate of administration under Act XXVII of 1860 shall be taken out by the Court, the necessary expenses being debited to the funds of the estate.

Sale of moveable property and livestock.

12. With reference to the latter part of section 18 of the Act under which the Court "may direct the doing of all such other acts as it may judge to be most for the benefit of the property and the advantage of the ward," the Court have delegated to Commissioners the power to sanction the sale of moveable property and livestock.

(d) with reference to section 20 of the Act.

Appointment and resignation of Managers who are gazetted officers.

1A. No gazetted officers, of whatever rank, are to be appointed Managers without the sanction of Government previously obtained. There is no objection, however, to a Collector's making *ad interim* arrangements for the charge of an estate, or to the appointment of Government officers actually on the spot to take charge of such estates pending permanent arrangements. Before the resignation by a gazetted officer of his appointment under the Court of Wards is accepted, a report should be submitted to Government, in order that the necessary arrangements may be made in due time for his reversion to the regular line of the service to which he belongs.

Employment as Managers of non-gazetted officers and men not in Government service.

2. As a rule, except for very large estates, endeavours should be made to employ men who are not in the Government service, and in any case the selection of gazetted officers must be left to Government, who alone know what officers can be spared. Commissioners will, however, continue to submit as usual to the Court such recommendations as may appear proper in each case. The above restriction to the employment of gazetted officers does not extend to ministerial officers or other officers not gazetted.

3. It has been ruled by Government that Managers are to be appointed from the candidates selected by Government for the Subordi-

Selection of Managers from candidates for Subordinate Executive Service.

nate Executive Service. The names of such candidates are registered in the Appointment Department of Government, and the Secretary in that Department is, on application being made to him, to place the entire list at the Board's disposal to select from. It is not intended by Government to impose restrictions on the Court in the case of short officiating appointments of Managers, but such discretion is to be exercised with reference to the ruling above quoted.

Applications for leave from Government officers lent to the Court.

4. The Court are competent to grant leave to officers lent to them by Government. All applications for leave from such officers should in the first instance be sent to the Accountant-General for report as to the title of the officers to the leave. In the event of leave being granted by the Court, a copy of the orders granting the leave is to be sent to the Accountant-General and another copy to Government for information.

(e) with reference to section 21 *of the Act.*

Education of minor.

1. On the property of any male minor being taken under the care of the Court, the Collector should report at the earliest opportunity to the Commissioner, for the information and approval of the Court, the measures he proposes to adopt for the education of the minor, as required by Section III, rule 1.

General policy to be observed.

2. The following extract from Government order No. 162T, dated 9th May 1881, indicates the general policy to be followed for the education of minors under the Court:—

"As regards the future general policy for the education of minors under the Court of Wards, the Lieutenant-Governor does not think it necessary to lay down any hard-and-fast rule. He is entirely opposed to the wards being educated at their own homes, and considers it essential that they should be separated from the evil influences of the zenana and zemindari amla, and be sent to the best school in their own or some neighbouring district. The boys of the Presidency division might perhaps be sent to the Kishnaghur or Berhampore College, those of the Dacca division to the Dacca College, those of the Rajshahye and Cooch Behar division to the Rajshahye College or the Rungpore High School, those of the Orissa division to the Cuttack College, and those of Behar to Bhagulpore, Arrah, or Patna; or, where the zillah school is good, and proper arrangements can be made for the custody of the wards, they might be at first sent to the zillah school. The Board should arrange, in communication with the Director of Public Instruction and Collectors, the course best to follow in each case, looking to the age and present proficiency of each ward. Arrangements might perhaps be made for placing a few wards at each large station under the general charge of an officer of the educational department, private tutors being also allowed where funds are available and a ward's education requires this. The Board will see that in every instance as much care and consideration is given to the arrangements for a ward's education as is given to the efficient and economical management of his property, and that the Collectors take an active interest in the welfare and education of the wards belonging to their district or being educated in their district."

And again in the 16th paragraph of the Government Resolution on the Board's Annual Report for 1880-81, the following passage occurs:—

"The Lieutenant-Governor is not in favour of bringing together three or four wards of different families under one roof unless they belong to families intimately

4. All applications for leave from Government officers transferred to the Court are to be submitted to the Court. They will be dealt with in [illegible] with articles 845–847 which are repro-

"and to Government in the case of Gazetted Officers, in order that the necessary notification may be published in the Gazette." 1-9-93.

845. Privilege leave may be granted by the Foreign employer* after receiving a report from the *Accountant-General* concerned that it is admissible under rule.

* *e.g.*, Court of Wards.

846. Applications for any other description of leave should be made through the Foreign employer,† to the *Local Government*, under which the officer was serving before transfer to Foreign service.

† *e.g.*, Court of Wards.

847. Article 845 does not apply, and no report need be called for from the *Accountant-General* under article 846 in cases in which the applicant contributes for pension only, and no claim arises against the British Government for a share of the absentee allowance. 1-7-89.

"A copy of the order passed by the Court under article 845 should be sent to the Accountant-General." 1-11-89.

Responsibility of Manager on privilege leave.

When a Manager is allowed privilege leave, on the condition that his work can be carried on during his absence without extra charge to the estate, his security cannot be accepted as pledged for his *locum tenens*. If the *locum tenens*, whether he is the Assistant Manager or other officer, has not executed an agreement for liquidated damages and given security, the Manager's responsibility must continue while he is on leave, and his attention should be drawn to Section VIII(*i*), rule 1. 6-1-94.

NOTE.—A minor was adopted in February 1876. In December 1888 he applied for the release of his estate on the 12th February 1889, stating that he was born on the same date in 1868, not 1869. On this application the Board recorded the following Resolution :—

"The minor's age was reported by the Commissioner on the 27th February 1875 to be then six years and ten days ; and this report was made after the boy and his father had been personally seen by both the Commissioner and the Collector. It is not at all likely that any mistake was made as to the ward's age.

"2. That the minor was born in February 1869 has been uniformly stated in the annual returns which have been submitted since his adoption ; and the Board are not aware that the correctness of the statement has ever been disputed till now.

"3. Under these circumstances, the Board see no sufficient reason for re-opening the question of the ward's age." (Board's proceedings of 22nd December 1888, No.-8, Collection 1, File 248). 5-5-89.

connected, and unless the means of the ward are to some extent equal. He has reason to believe that some district officers are disposed to adopt this system; but besides being in many cases unpleasant to the families of the wards, it imposes upon poor wards the expense of living up to the standard of their richer companions. No wards of different families should be placed under the same roof and the same guardian without the special sanction of the Board."

Appointment of Tutor.

3. On an application being submitted to Government for sanction to the appointment of a mohurrir in a Magistrate's office as Tutor and Guardian to some wards, and for an addition to the pay which he received as a mohurrir, Government, in giving sanction to both requests, expressed an opinion that when Tutors are required for wards the Education Department should be called on to recommend competent persons for such posts, as it would seem that a Government mohurrir's duties (unless he has special qualifications) would not fit him for the post of a Tutor.

Initiation in zemindari management.

4. The age of majority in the case of minors under the Court having been raised by law from 18 to 21 years, it is incumbent on the Court to see that the additional years are properly utilized in preparing the minor for his future responsibilities, in initiating him into the system of management, and endeavouring to reduce the influence of evil counsellors to a minimum by the time he attains his majority. To secure due attention to this in future, the Court direct that whenever a minor under the Court attains the age of 18, the Collector under whose superintendence he has been placed shall report to the Commissioner the steps which he proposes to take gradually to teach the ward the business of the estate.

Marriage of ward.

5. No marriage of a ward should be authorized, and no steps or negotiations preliminary to marriage be recognized, without the previous sanction and approval of the Court. Collectors should intimate to the Guardians and relatives of wards that at least three months' notice must be given of their wish to celebrate any marriage; otherwise they will run the risk of the Court refusing to authorize payment of the expenses of the marriage out of the wards' funds. An estimate of the proposed expenditure must be submitted with the notice, for the sanction of the Court.

(*f*) *with reference to section* 23 *of the Act.*

Stamped petition for payment of revenue arrears.

The Manager or Deputy Collector in charge of wards' estates should, like the proprietors of other defaulting estates, when permitted under section 18, Act XI of 1859, to tender payment of arrears of revenue at any time before the day of sale, be required to present formal petitions for the purpose on duly stamped paper.

(*g*) *with reference to section* 27 *of the Act.*

Ages and birthdays of proprietors.

When taking charge of properties in behalf of the Court Collectors must always ascertain with special care the ages and birthdays of the proprietors, and must record and report, through the Commissioner, for the Court's information, the evidence on which their conclusions have been based.

(h) with reference to sections 29 *and* 36 *of the Act.*

Attendance of witnesses when moveable property is taken in charge.

Employés of the Court, when taking charge of moveable property under sections 29 and 36 of the Act, should secure the attendance of respectable independent witnesses at the opening of any room or receptacle box, containing deeds, documents, papers, accounts, money, jewellery, and other valuables, and the verification of the lists of such property.

(i) with reference to section 40 *of the Act.*

Taking of security by Manager from subordinates.

1. Collectors should see that proper security is taken by the Managers themselves from those of their subordinates who have to deal with money. Theoretically the Court looks only to the Manager, but it is very desirable to see that the Manager also takes reasonable care to secure himself.

General instructions for management.

2. The following extract, paragraph 4, from Government order No. 2778—1053LR, dated 9th December 1882, contains some general instructions with reference to the management of wards' estates:—

"In the Lieutenant-Governor's opinion a Manager who looks merely to the question of realising rents fulfils his duty very imperfectly. The general well-being of the ryots, the investigation and record of their rights, the introduction among them of improved methods of cultivation, and the equalisation of the assessment—these and similar matters are as much a part of a Manager's duty as the collection of rents. In the Resolutions on the Board's last Land Revenue and Wards' Reports, attention was drawn to these matters and stress was laid on their importance. It was stated that not by financial results only would the Lieutenant-Governor judge such management, but on the much wider grounds of the efforts made by Managers to extend clearances, to introduce the cultivation of new staples, the adoption of a better system of agriculture, and the appliance of machinery in the numerous ways in which it can save labour. It is certain that due attention cannot be paid to these considerations by a Manager who is an absentee throughout the year. Whenever an estate, therefore, can afford to pay for the services of an efficient Manager, a resident Manager, in the opinion of the Lieutenant-Governor, should be appointed, and his whole time and energies devoted to the improvement of the condition of the estate entrusted to his charge, and to the development of its resources. Separate Managers may be more costly; but the extra expense will be made up to the estate by efficient control and intelligent administration. When, however, for financial reasons, a Manager cannot be appointed to each estate in a district, estates should be grouped together in the most convenient manner practicable, a Manager being appointed for each group. The system of the employment of General Managers for an entire district does not commend itself greatly to the Lieutenant-Governor, though under certain circumstances the arrangement may be advisable. But whenever General Managers are appointed, the responsibility of the Commissioner of the division, and under him of the Collector of the district, for the management of the various estates on the principles now prescribed should be clearly inculcated and strictly enforced."

(j) with reference to section 41 *and* 43 *of the Act.*

Security and agreement of Manager and Guardian.

1. Every Manager of an estate and every Guardian of a ward, shall give security for the due performance of his duty, and shall execute an agreement with the Collector for the time being in the forms of Appendices P and Q respectively, provided that with the assent of the

"1. Collectors should see that sufficient security is taken from all subordinates of Managers through whose hands money passes, and should be guided by the principles of the rules relating to the taking of security from public officers (Section XXV of the Revenue Officers' Manual, 1888) in fixing the amount and character of the security."

Security from Managers' subordinates.

9-11-95.

be furnished either in Government paper or in landed property, which can be tested without difficulty or serious expense. 6-1-94.

"in cash or promissory notes, and not in houses or landed property." 5-6-90.

In Appendix Q ~~are the forms (1) of security in landed property executed by the said~~ "is the form." 5-6-90.
in money or Government promissory notes executed by the Manager. 1-2-90.

Court such security may be dispensed with; provided also that no security shall be required from a Manager or Guardian if he be the testamentary guardian. This rule includes all Deputy and Sub-Deputy Collectors employed as Managers of estates. The amount to be paid on account of liquidated damages is to be fixed in each case with reference to the circumstances of the estate, and reported to the Court. In Appendix R is the form of security executed by the surety of a Manager, and in Appendix S the form of *hazir-zamini* of a Guardian.

Stamp duty on agreements, &c.

2. Agreements or other instruments executed by employés under the Court for the due discharge of their duties d not come under article 12(*b*), Schedule II of the Indian Stamp Act, 1879, which exempts from stamp duty instruments under this head executed by officers of Government or their sureties.

Testing of security of Manager.

3. The securities of Managers must be very carefully tested. No security which is not of readily marketable value should be accepted. In a case a joint share in a masonry building, held with other members of the Manager's family, was found to have been accepted. The intrinsic value of the property pledged may have covered the amount of the security, but no outsider would purchase such a property. The securities of all Managers should be carefully scrutinised with reference to these remarks.

Execution by Manager of conveyance of sale.

4. All conveyances relating to the sale of any property belonging to an estate managed by the Court should be executed by the Manager: such documents should contain a recital that the sale is by direction of the Court, and in evidence of this the Collector should also sign.

Registration of instruments.

5. Of the instruments described in section 18, Act III of 1887, to which Government or the Court may be a party, those described in clauses (*a*) and (*b*) should always be registered, with the exception of the documents mentioned in clause (*a*), section 90. If a district officer considers it desirable, for any special reasons, to register any of the other instruments described in the section, he is at liberty to do so; but ordinarily the Court do not consider that it is necessary.

(*k*) *with reference to section* 48 *of the Act.*

Zemindari dâk cess.

1. When the Court has, as putnidar, covenanted in the putni lease to pay the zemindari dâk cess to the superior landlords, it is a legal agreement, and the Collector cannot refuse to pay. If this condition is not included in the lease, the Court, as putnidar, is not liable to pay the cess. So also by section 12 of Act VIII (B.C.) of 1862 the levy of this cess in a ward's estate is not illegal if the ryot has entered into a specific contract to pay it; but in the absence of such a contract, payment of the cess cannot be enforced.

Agricultural improvements.

2. In submitting proposals for projects of agricultural improvement (not of a speculative character), or for purposes calculated to benefit the ryots, which will entail any considerable expense, officers are

always to consider and discuss the question how the incidence of the cost is to be alternately distributed between landlord and tenant. Some improvements may be such as a wealthy landlord whose estate is not encumbered may well be expected to make at his own final cost, although the direct benefit will go to the tenants only. In other cases the improvement may be such as probably to bring an immediate return to the landlord himself, such as the reclamation of lands. But in many cases the main direct benefit from the improvement will be an increase of the profits of the tenants. In such cases it would be reasonable to expect them to bear a fair share of the cost. In some cases they may be willing to do this by a direct contribution; in others they may agree to repay a certain portion of the cost in annual instalments; sometimes they may be willing to pay a moderate enhancement of rent. Each case is to be considered and dealt with on its own merits.

Embankments.

3. In cases of constructing and repairing embankments at the partial cost of a ward's estate, the Board have ruled (in consequence of complaints made by the Engineering Department that private individuals execute such works without sufficient consideration to the detriment of the surrounding country generally) that when Government officers are in the position of zemindars they should take the opportunity of obtaining the opinion of the professional officers of Government that such projects can unobjectionably be carried out.

Fees to Public Works officers.

4. On the principle that, when an officer is paid by Government or Public Boards or Committees, private practice cannot be allowed, Government have declined to allow a District Engineer under a Road Cess Committee to receive fees as remuneration for professional services rendered in his private capacity to private persons or public bodies, except under the special previous sanction of the Government of India.

(*l*) *with reference to section* 50 *of the Act.*

Investment and custody of Government securities, Railway debentures, &c.

1. Investments in Government securities on account of wards' or trust estates are invariably to be made through the agency of the Comptroller-General, who will correspond and be in account with the Accountant-General only, who, in his turn, will correspond and be in account with Collectors or other officers in charge of wards' or trust estates depositing securities with him. The securities will stand in the name of the Comptroller-General, and will be kept in his custody. A commission of one-eighth per cent., in addition to any actual outlay on brokerage, will be charged by him to the estates concerned for the purchase and sale of securities, and a commission of one quarter per cent. for drawing and remitting the interest on any securities, these commissions being deducted from the payments next due to the estates concerned. The Comptroller-General will convert the securities into stock or book debts, and will, as soon as possible after the 1st of each successive January, publish in one abstract the amount of stock, on whatever account, then held by him. A separate account for the wards' and trust estates shown in the abstract will be prepared by the Accountant-General, and published in the *Calcutta Gazette*.

4. With a view to secure efficient supervision of works in wards' estates, District Engineers may be appointed to be also Engineers for such estates, provided the District Board agrees to the arrangement and the District Engineer can efficiently supervise the works placed under his charge. The remuneration to be given, in addition to the pay as District Engineer, should be in the form of a local allowance, as it is desirable that any such increase of pay should be considered as lying quite outside of all calculations in respect to pensions, &c. 6-4-92.

Provincial, Municipal and Railway debentures belonging to wards' or trust estates are to be forwarded to the Accountant-General. Provincial debentures will be endorsed and passed on to the Comptroller-General. Municipal and Railway debentures will remain in the custody of the Accountant-General, who will himself draw the interest, and forward it (less commission) to Collectors or other officers in charge of wards' or trust estates depositing debentures with him.

(m) with reference to sections 51-56 of the Act.

CIVIL SUITS.

Suits to be conducted under instructions from the Legal Remembrancer.

1. All suits including those connected with wards' estates or with other estates the property of individuals in charge of the Revenue Authorities, should be conducted in accordance with the Rules issued by the Legal Remembrancer.

Suits conducted under Legal Remembrancer's rules.

2. Special attention is called to rule 19, Section I of those Rules, in which it is laid down that a copy of the brief shall be sent by the Commissioner or the Collector to the Board for information—

Copy of brief to be sent to Board in certain cases.

(*a*) in all cases or classes of cases involving revenue questions in which the Board may by general orders so direct,

(*b*) in all cases of importance in which the Commissioner or Collector may think that the Board, as the Chief Revenue Authority, should be informed of the facts.

3. With reference to clause (*b*) of rule 2 above, the Board require that a copy of the brief shall be submitted to them—

(*a*) in all cases in which a suit is brought against Government or the Court to contest, set aside, or modify any proceedings of the Revenue Authorities in which the Board have taken a part; in cases affecting the right of Government to lands taken possession of as islands; and in cases affecting the right of Government to assess alluvial increments.

(*b*) in cases instituted by under-tenants or ryots to contest enhancements of rent, whether in Government estates, wards' estates, or in estates the property of private individuals, brought under settlement. In such cases, when several suits are instituted on similar grounds, it will only be necessary to send up copy of the brief in one typical case, with a report explanatory of the general circumstances.

The copy of the brief required is a copy of the statement of facts which is drawn up for the Legal Remembrancer according to paragraph 17 of that officer's Rules and of any other papers which may be material to a proper understanding of the merits of the case.

Commissioner's powers in wards' suits.

4. The Board is under the Act, the Court, but under section 15 the Court have delegated to Commissioners the power of ordering a suit to be brought on behalf of a ward, and of ordering all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned. Under the same section Commissioners are also authorised to exercise the powers of the Court under sections 52 and 53 of the Act, viz., to nominate or substitute any person to be the next friend or guardian for any particular suit, and to sanction payment of costs and damages decided against the ward.

Legal Remembrancer's fees.

5. The scale of fees noted in the margin has been sanctioned by Government for legal business done by the office of the Superintendent and Remembrancer of Legal Affairs for wards' estates or estates the property of private individuals. From the 1st March 1878 payment of these charges is obligatory on all estates; but the Government has accepted the Board's proposal to allow a discretion to Commissioners and Collectors not to apply to the Legal Remembrancer for advice when they consider the case of minor importance, involving no exceptional difficulty, and such as the local legal advisers of the ward can reasonably dispose of. This discretion should be acted upon whenever the estate can ill afford the expense of obtaining advice from Calcutta.

Drawing plaints, written statements, and memorandum of—

Appeal ...	Rs. 5	to	85
Settling appeals	,, 5	,,	85
Settling petitions	,, 5	,,	85
Opinion ...	,, 5	,,	85
Compromise	,, 20	,,	85
Consultation	,, 20	,,	85
Motion ...	,,		85
Contested motion	,,		85

Adjustment of fees.

6. Careful attention should be paid to the instructions issued by the Accountant-General regarding the adjustment of charges against wards' and other estates on account of fees for work done in the Legal Remembrancer's office.

Suits to be conducted or instituted without reference to the Legal Remembrancer.

Suits conducted without reference to Legal Remembrancer.

7. Attention is drawn to rule 16 of the Rules of the Legal Remembrancer under which certain suits will be conducted or brought without reference to the Legal Remembrancer.

Commissioner's sanction is necessary.

8. ~~Clause 1 of that rule refers to Government suits as well as wards' suits; clause 2 to wards' suits only. To the institution of such suits, as well as to their being conducted without reference to the Legal Remembrancer, the sanction of the Commissioner will in each case be necessary.~~ After institution, Government suits (in all cases) and wards' suits as a general rule, will be conducted by the Collector under the supervision of the Commissioner; but in the case of large estates with experienced Managers, the conduct of such suits may, with the sanction of the Commissioner, be left to Managers.

Local pleader to be consulted.

9. Collectors or Managers before instituting or defending such suits should obtain the opinion of the local pleader employed by them, and should be careful not to enter upon any suit which may probably involve

4. Under section 15 of the Act the Court have delegated to Commissioners their powers under sections 52 and 53 to nominate or substitute any person to be the next friend or guardian for any particular suit, and to sanction payment of costs and damages decided against the ward.

Under section 15 the Court have also delegated to Commissioners their power of ordering under section 55 a suit to be brought on behalf of a ward, and of ordering all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned. The order for the institution of a suit (*a*) extends to all steps necessary to prosecute it to final judgment, and, therefore, involves appeal if need be, and (*b*) is (1) to be written, (2) to bear the signature of the Commissioner and not of his Personal Assistant, and (3) to be filed with the plaint in every suit. A general order or an order by telegram is not admissible. The telegram may be acted on, but it must be supplemented by a post-copy or formal order authenticated by the Commissioner, which will be the authority. The Commissioner's sanction should always be got where practicable, but a Manager or Collector may file an appeal under the first proviso of section 55 to prevent limitation. Authority from the Manager need not be filed, but the Commissioner's authority to institute a suit should be filed as soon as it has been obtained, and when the suit is filed in anticipation, the circumstances should be stated, and the court asked to stay proceedings till it is received. A suit should be filed in anticipation only when such filing is necessary to save limitation.

4A. The attention of Managers is drawn to the second clause of the preceding rule, and to rule 11 of this Section, and they are especially requested to submit their proposals in proper time so as to admit of their obtaining the sanction of the proper authority before the institution of a suit or an appeal. 3-7-89.

(*iv*)—Circular No. 6 of May 1881, regarding the process of recovery of arrears of revenue due from estates of which a joint and undivided share is the property of a minor or other disqualified proprietor under the Court.

(*v*)—Circular No. 4 of April 1884, regarding the improper retention of a considerable unexpended sum in the hands of a Manager.

Questions for inspection of offices.

2. In Appendix T are the questions from the Inspection Manual for the use of an officer inspecting the Wards' Department of the Collector's office, and the Manager's and Guardian's offices.

Forms of zemindari accounts.

3. In Appendix U are the Board's Circulars of the 27th June 1878, and the forms prescribed for the use of tehsildars and others engaged in collecting rents in Government and wards' estates.

Chota Nagpore settlement rules.

4. In Appendix V are the special rules approved by Government for settlements in the Chota Nagpore Division.

APPENDIX A.

[*See Section I, rule* 13, *and Section IX, rule* 1.]

(*i.*)—*Circular order No.* 9 *of March* 1879.

THE valuation of the landed property of wards' estates at 12 years' purchase laid down in circular order No. 4 of June 1877, being found obviously too low in some parts of the Lower Provinces, the Board consulted all Commissioners as to the best average number of years' purchase on which the value of landed property in their divisions should be fixed. The replies which have been received to this reference show that property sells at very different rates in different parts of the country, ranging generally between 15 and 20 times the annual profits. It is evident that many more years' purchase of the net profits is paid in districts and localities where landed property is improving, that is, where more lands are being reclaimed and brought under cultivation, and where communications are being developed and the future price of produce is likely to be raised, than in localities where there is little room for the further extension of cultivation and the productive powers of the land show no signs of future improvement. If therefore anything depended on the Court of Wards' valuation of estates, different rates would have to be selected for different divisions and districts; but the main object in fixing any valuation being to give completeness to the Court of Wards' statistics, it is better to have a uniform, if slightly more complex, rule.

HON'BLE H. L. DAMPIER.

2. The information before the Board leads Mr. Dampier to the conclusion that eighteen times the net profit is a low figure to name as the selling price of land in these provinces. Here, as in England, the position of a landed proprietor is much coveted; and for the sake of acquiring it, the native capitalist will be content with, what is to him, a low rate of interest.

3. The system now prescribed for the valuation of landed properties belonging to wards of the Court is to deduct the amount of the Government revenue demand from the gross assets of the estate, and then to take twelve times the remainder as the estimated value. But this system involves a palpable error, in that it takes no account of the costs of collection. Those costs form a much more serious item where the Government revenue bears a large percentage to the rental than where it is comparatively small.

4. The following instance illustrates what fallacious results the present system may bring out. In the event of two estates being managed khas, the one with—

		Rs.
Mofussil rental		12,000
Government revenue		2,000
	Profits ...	10,000
the other with—		
Mofussil rental		60,000
Government revenue		50,000
	Profits ...	10,000

the present rule would value each estate at Rs. 10,000 × 12 = Rs. 1,20,000. As a fact, however, the cost of collection in one estate would be, say, Rs. 1,200, and in the case of the other, Rs. 6,000; and if 12 be retained as the multiple for the

sake of illustration, the smaller estate would be worth (10,000—1,200 = 8,800 × 12) Rs. 1,05,600, while the value of the larger would be no more than (10,000—6,000 = 4,000 × 12) Rs. 48,000.

5. To correct this error the Board direct that in future the cost of collection shall be deducted (usually at 10 per cent.), and only the actual net profit valued at 18 years' purchase. The calculation will be as shown in the margin.

	Rs.
Mofussil rental	1,000
Deduct 10 per cent. cost of collection	100
Balance	900
Deduct Government revenue or rent payable to superior landlord	400
Net profit	500
	18
Estimated value of property ...	9,000

6. The new form of Return, No. XXXI, now in the press, shows separately estates managed khas, estates leased in putni or farmed, and estates under zar-i-peshgi; and different rules regarding the cost of collection and the valuation of such estates are necessary; but all such details are embodied in the instructions attached to the new form of return, and need not be given here.

7. No alteration is necessary in regard to the principle of valuing Government securities, which should be shown, as heretofore, at the market rate of the day, and all necessary instructions as to the mode of entering them in the return will be given in the return.

8. The circular order No. 4 of June 1877 is hereby cancelled.

(ii.)—Circular order No. 4 of May 1879.

A QUESTION having been raised as to the proper mode of exhibiting in Return No. XXXI the financial position of such portions of a ward's estate as may be or may have been leased out under the arrangement known in Behar as zar-i-peshgi, whereby a creditor is placed in possession of a certain tract rent-free till he shall have recouped himself for a loan to the estate, the Board are pleased to issue the following instructions on the subject.

HON'BLE H. L. DAMPIER.

2. For the purposes of Table I of the return the portion of the property affected by each transaction of the kind described should be treated as a separate estate or tenure, and entered in a separate and separately-numbered series (E or F), according as it is an estate or a tenure.

3. If the whole of an estate borne upon the revenue roll of the district, or revenue-free, or the whole of a tenure leased from a private proprietor be so treated, there will be no difficulty in filling up Table I for such estate or tenure. But if only a portion of an estate or tenure be so pledged, it will be necessary to divide such estate or tenure into two parts—one of which (the unleased part) will appear under the head A, B, C, or D, the other (the leased part) under E or F, as the case may be; in this case the revenue or rent due *from* such estate or tenure should also be divided into two portions, so that the revenue or rent due from the portion shown under heading E or F shall bear the same ratio to that due from the whole estate or tenure as the income of the portion bears to the income of the whole.

The factors necessary to work the proportion must be known to the Collector, for, in case of an estate borne on the revenue-roll, the towjih, or, in case of a tenure leased from a private proprietor, the deed of lease, will show the whole revenue or rent, the accounts of the estate will show the income of the unpledged portion, and the zar-i-peshgi deed will show the income of the unpledged portion made over to the zar-i-peshgidar.

4. The entries in columns 2 to 9 inclusive of Table I will all have to be distributed in these proportions.

5. In Table IV debts incurred on the security of zar-i-peshgi leases should be entered under a separate heading B, and thus shown separately from other debts which would be under head A.

6. Each zar-i-peshgi lease should be noticed in the explanation, and the tenures or estates affected by it named, the term and conditions of the lease being also stated.

7. As regards columns 1 to 12, heading B of Table IV, no difficulty can arise in filling any of them except 3 and 7. In 7 will be shown the amount of rent which is to be taken according to the terms of the zar-i-peshgi in liquidation of the debt. If the creditor in possession pays the revenue and cesses, they must of course be deducted.

8. In column 3 will be shown the interest on the balance (column 12) of the previous year at the specified rate, if any rate is specified, *e.g.*, the estate has borrowed Rs. 15,000 at 9 per cent. interest, repayable by the usufruct for fourteen years of a tenure yielding a stipulated profit of Rs. 2,000, it will be found that at the end of the fourteen years the debt will just be cleared with a balance of some Rs. 200 in favour of the debtor. Table IV, heading B, will thus be filled up—

	1	2	3	4	5	6	7	8	9	10	11	12
	CLAIMS AT DATE OF ASSUMPTION OF CHARGE.		INCURRED SINCE ASSUMPTION OF CHARGE.		Total of columns 2 and 4.	PAID.			REDUCTIONS BY COMPROMISE.		BALANCE.	
	Ascertained this year.	Total ascertained to close of this year.	*This year, including interest, if any.*	Total to close of this year.		This year. Under legal process.	This year. Without legal process.	Total to close of this year.	*This year.*	Total to close of this year.	Disputed claims.	Undisputed.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
End of 1st year ...	15,000	15,000	1,350	1,350	16,350	.....	2,000	2,000	.....	.....	.....	14,350
Ditto 2nd ,, ...	.....	15,000	1,291	2,641	17,641	.....	2,000	4,000	.....	.....	.....	13,641
Ditto 3rd ,, ...	.....	15,000	1,228	3,869	18,869	.....	2,000	6,000	.....	.....	.....	12,869
&c.		&c.			&c.			&c.				&c.

9. If the rate of interest is not named or implied, such an approximate integer must be taken as the rate, for convenience of account in column 3, as will bring out the calculation that the debt will be about cleared off at the end of the specified time of usufruct.

10. The Board's circular order No. 4 of October 1873 is hereby cancelled.

(iii.)—Circular order No. 8 of February 1881.

HON'BLE H. L. DAMPIER.

THE Board have been struck with the frequency of cases in which the result of a local enquiry, accidently directed to the state of collections in an estate which is managed ryotwari, has been to bring to light embezzlements of moneys collected, and other irregularities on the part of the tahsildars who collect immediately from the ryots.

2. They fear that the apprehension of such enquiries being held unexpectedly will be the only effective means of checking such practices.

3. The Board therefore direct that the attention of all officers be drawn to the necessity of frequently testing, by local enquiry, the accuracy of the accounts kept by the rent collectors in estates which are managed by officers of the Government and of the Court of Wards, and especially of such as are held ryotwari under the Government. In a recent case of embezzlement submitted to Government, the Lieutenant-Governor was pleased to remark as follows:—

"The Lieutenant-Governor sees no reason why a Sub-divisional Officer (or an Assistant or Deputy Collector in the head-quarters sub-division) should not visit every Government estate, and examine the accounts and converse with the ryots once a year. It is an object to keep Government estates under direct management in order that executive officers may have as much opportunity as possible of observing the actual condition and progress of the people. A Sub-divisional Officer could most profitably spend a few days on each Government estate during his cold weather tour."

4. These orders must be complied with, and the Board will hold Commissioners responsible that all such estates within their divisions are properly visited and inspected at least once a year. In large estates the collections should be tested in selected villages from the charges of the different rent collectors. It is, however, absolutely essential that these enquiries should not be instituted during the cold weather only. Their value will evidently depend on their being made unexpectedly at any season of the year, and at uncertain times and intervals.

5. The enquiries may be made by the Collector, his Assistants, Deputies or Sub-Deputies, or by Managers of wards' estates of a similar status. The inspecting officer should at once summon before him the tahsildar or other rent collector with his books, and also the patwaris and ryots with their receipts, and should proceed then and there to test the entries in the tahsildar's books by the receipts which the ryots may produce, and by their verbal statements. The object of the Board is not to detect such malpractices, but to prevent their occurrence; if, therefore, the knowledge that these instructions have been issued, and that the Collector will insist on their being thoroughly carried out, has the effect of keeping the rent collectors in the right course, the object will have been gained, even though the inspections bring nothing but regularity to light.

6. Reports of the result should always be submitted to the Commissioner, who, if necessary, will lay them before the Board.

7. It is scarcely necessary to point out that should a subsequent inspection bring to light that any inspecting officer has done this work superficially, and has so overlooked material existing irregularities, he will incur serious responsibility. To inspect a rent collector's office without thoroughly understanding the details of his accounts and entering into them, will really do more harm than good, by giving confidence to a tahsildar who is inclined to go wrong, and by creating a false assurance of security as to his conduct. This is a subject which should receive special mention in the Land Revenue Administration Report, in the section relating to the direct management of estates. The number of inspections made, the name of the inspecting officer and of the office inspected, with the general results, should be given.

(iv.)—Circular order No. 6 of May 1881.

HON'BLE H. L. DAMPIER.

THE Board have observed that there is considerable confusion and uncertainty regarding the process of recovery of arrears of revenue due from estates of which a joint and undivided share is the property of a minor or other disqualified proprietor under the Court of Wards, and that different officers take different views of the law on the subject. The following instructions are accordingly issued, after consultation with the Law Officers of Government, and with the approval of the Lieutenant-Governor.

I.—The first portion of section 17, Act XI of 1859, has been repealed by section 2, Act III (B.C.) of 1881, and the exemption from sale for arrears of revenue, which the law affords to proprietors under the charge of the Court of Wards, is now contained in section 23 of the Court of Wards' Act, 1879, as amended by section 4, Act III (B.C.) of 1881. The subjects to which the exemption extends are properties falling under either of the following categories:—

(1) every estate;

(2) subject to the provisions of section 14 of Act XI of 1859, every part or share of an estate for which a separate account has been opened under sections 10 or 11 of Act XI of 1859, or under section 70 of Act VII (B.C.) of 1876.

These sections, therefore, do not exempt from sale for arrears of revenue an estate in which a minor or disqualified proprietor under the Court of Wards has a joint undivided share only. It will be observed also that even to the share for which a separate account has been opened, a limited protection only is given. Such a share is exempt from sale subject to the provisions of section 14 of Act XI of 1859, *i.e.*, if the arrears cannot be otherwise realized, the entire estate may be sold, including the separated share under the charge of the Court.

The interpretation clause of Act VII (B.C.) of 1868, which applies to Act XI of 1859,* defines an estate to be "any land or share in land subject to the payment to Government of an annual sum in respect of which the name of a proprietor is entered on the register, known as the general register of all revenue-paying estates." A joint undivided share is not "a share in land subject to the payment to Government of an annual sum, &c.," and an estate in which the Court of Wards manages only a joint undivided share is not, therefore, an estate under the management of the Court. It follows that such a share, or an estate which contains such a share, does not come under the protection afforded by clause 1, section 23, Act IX (B.C.) of 1879, as amended by section 4, Act III (B.C.) of 1881.

* The first part of section 17, Act XI of 1859, has been replaced by clause 1, section 23, Act IX (B.C.) of 1879, as amended by Act III (B.C.) of 1881.

II.—There is no other law under which wards' estates are protected from sale for arrears of revenue, and consequently no estate in which a minor or other disqualified proprietor under the Court of Wards holds a joint and undivided share is exempted from sale.

III.—It will be observed that section 23 of Act IX (B.C.) of 1879, as amended, exempts from sale even the protected estates, shares, and parts of estates only "for arrears of Government revenue which have accrued whilst such estate, share or part has been under charge of the Court."

If such arrears of revenue accrue on such an estate, share or part which is not exempted from sale, the proper course will be for the Collector to advertise the estate, share or part, for sale in the usual way. But he should allow every facility to the Manager on behalf of the Court of Wards to pay up the whole of the arrear that has fallen due. The Manager on payment of the whole arrear will, of course, be entitled to bring a contribution suit against the co-sharers of the minor or other disqualified proprietor for the amount of arrear of revenue with costs that he has paid on their account.

IV.—The Collector will in no case attempt to enforce recovery of the arrear from the co-sharer by the certificate procedure. The certificate procedure should only be used to enforce payment of a balance not covered by sale.

V.—The Board take this opportunity of again drawing the attention of all Collectors and Managers of estates to the importance of opening separate accounts under the provisions of Act XI of 1859, or of section 70, Act VII (B.C.) of 1876, for all shares held by the Court of Wards, and thus obtaining the protection which the law affords to separated shares. If separation is opposed by the other proprietors, it will be matter for consideration whether it will not be better to let the ward's share go to sale than to continue to hold it unprotected. But this course should not be adopted without the approval of the Board previously obtained.

(v.)—Circular order No. 4 of April 1884.

HON'BLE H. L. DAMPIER.

IN a case which has recently been before the Board, it appeared that, on sanction being accorded to the construction of certain buildings on a ward's property, the Collector improperly allowed the Manager to draw at once in advance the whole of the estimated cost, amounting to above six thousand rupees, although it could not all be required for expenditure for several months.

2. The Manager, in the cash accounts which he furnished to the Collector, at once showed the whole sum in one item as having been laid out, adding the remark that vouchers would follow; the entry was improperly passed in the Collector's office without notice; and thus the sum disappeared from the cash balance, which was shown in each subsequent month as remaining in the Manager's hands.

3. No explanatory note was given in the subsequent monthly cash accounts, and no further mention of the subject was made until long afterwards, when the successor of the Collector, who had allowed the money to be so drawn, inspected the Manager's office and the estate. Seeing certain buildings in the course of construction, of which he knew nothing, he enquired about them from the Manager. During the same visit the Collector examined the Manager's cash

balance and the accounts, which showed a few rupees only as being in the Manager's hands, notwithstanding which the Manager failed to mention to the Collector that he had a considerable sum in his hands still unexpended on the buildings.

On his return to head-quarters the Collector looked into the matter and detected that no real account of the expenditure of the money had been furnished.

4. After hearing Counsel on behalf of the Manager, the Board recorded the following remarks:—

"It could only be urged that the entries and omissions in the monthly cash accounts were not made with any dishonest intention, but that the Manager was under the *bonâ fide* belief that he had acted with all regularity in crediting himself with the money as spent, and stating in his explanation that it had been 'laid out' on the building, although in fact a great portion of it still remained in his hands. It is generally well known, and it ought to have been well known, to a Manager of long experience of the system of business in Government departments, that the essential object for which the submission of periodical cash accounts to superior authority is insisted upon, is to enable that authority to exercise a check on the amount of money which is lying in the hands of its subordinates. The effect of the Manager's entries and omissions in this instance has been to keep for months entirely out of sight of a new Collector the fact that the Manager held a large sum at his absolute disposal for which he had not really accounted."

* * * * * * *

"Under these circumstances, it is not necessary that the Board should impute any dishonest intention to the Manager, nor do they wish to do so; but it is evident that it will be impossible to carry on business involving the charge of money through subordinate agency, if a subordinate is allowed to do as this Manager has done, to frustrate the object for which such a financial check is prescribed, that object being so obvious and well known as in the case of the periodical submission of cash accounts, showing the balance remaining in hand. Ignorance of what was required of him in this respect cannot be accepted as a sufficient excuse, at any rate, from a business man of experience. It was at any rate due to his employers that during his service he should have made himself acquainted with what was required of him as regards money matters."

5. It may be added that in this case the provision in the Board's Rules, which requires that the monthly cash balance should be accompanied by a certificate in the explanation sheet, showing how the cash balance had been verified, how much of it was nominal and real, and in whose custody it was kept, had been altogether neglected.

See note against heading XVIII, Appendix A,* page 307, volume II of Board's Rules.

6. The Board thought it necessary to order that this Manager should be removed from his appointment, and now direct that an account of the case be circulated as a warning to all subordinate officers who are entrusted with the receipt or expenditure of considerable sums of money, including employés under the Court of Wards.

APPENDIX B.

[*See Section I, rule 26, and Section VII, rule 1.*]

(i)—Order for the assumption of charge of the person and property of a female declared to be incompetent to manage her own property under section 6(a) of the Act.

Under Section 27, Act IX (B.C.) of 1879, the Court of Wards hereby declares , the widow of the late of in the district of to be incompetent to manage her own property under section 6*(a)* of the Act.

* *N. B.*—See Appendix N of this Manual.

Under section 35 of the said Act the Court of Wards also declares that it has determined to take under its charge the [person and] property of the female above named, and it directs that possession be taken of such [person and] property on behalf of the said Court.

(ii)—Order for the assumption of charge of the person and property of a minor under section 6(b) of the Act.

Under section 27, Act IX (B.C.) of 1879, the Court of Wards hereby declares , the son of the late , of , in the district of , to be a minor under section 6 (*b*) of the Act.

Under section 35 of the said Act the Court of Wards also declares that it has determined to take under its charge the [person and] property of the minor abovenamed, and it directs that possession be taken of such [person and] property on behalf of the said Court.

(iii)—Order for the assumption of charge of the person and property of a disqualified proprietor under section 6(c) of the Act.

of in the district of , who has been adjudged by the District Judge to be of unsound mind, and incapable of managing his affairs, is hereby declared by the Court of Wards, under section 27 of Act IX (B.C.) of 1879, to be a disqualified proprietor under section 6 (*c*) of the Act.

Under section 35 of the said Act, the Court of Wards also declares that it has determined to take under its charge the [person and] property of the disqualified proprietor abovenamed, and it directs that possession be taken of such [person and] property on behalf of the said Court.

(iv)—Order for the assumption of charge of the person and property of a disqualified proprietor under section 6(d) of the Act.

of in the district of , who has been adjudged by the District Judge to be incapable, from physical defects or infirmities, of managing his own property, is hereby declared by the Court of Wards, under section 27 of Act IX (B.C.) of 1879, to be a disqualified proprietor under section 6 (*d*) of the Act.

Under section 35 of the said Act, the Court of Wards also declares that it has determined to take under its charge the [person and] property of the disqualified proprietor above named, and it directs that possession be taken of such [person and] property on behalf of the said Court.

(v)—First order for the assumption of charge of property found in possession of a widow authorised by the will of her late husband to adopt a son.

Whereas is found in possession of the estate, the property of her late husband, , of , after his death; and whereas it is represented by the Collector of that the said widow is a , the Court of Wards, under section 27 of Act IX (B.C.) of 1879, hereby declares the said widow to be a disqualified proprietor under section ; and it further declares, under section 35 of the said Act, that it has determined to take under its charge such property [and the person of the said widow] and it also directs that possession of such property [and person] be taken on behalf of the said Court.

(vi)—Subsequent order for the assumption of charge of the person of the adopted son and the retention of the charge of the estate on his behalf.

Whereas the estate is at present under the charge of the Court of Wards on behalf of , widow of the late ; and whereas the said has with the consent of the

Lieutenant-Governor, under section 61 of Act IX (B.C.) of 1879, adopted as a son to her husband, and has given him the name of ; and whereas the said has under the terms of the will of the late become the sole proprietor of the aforesaid estate, the Court of Wards, under section 27 of the Act IX (B.C.) of 1879, hereby declares the said to be a minor under section 6 (*b*) of the said Act.

[Under section 35 of the said Act, the Court of Wards also declares that it has determined to take under its charge the person of the minor abovenamed, and it directs that possession be taken of such person on behalf of the said Court.]

The Court of Wards being already in possession of the estate on behalf of above named, now resolves to retain charge on behalf of the minor aforesaid.

(vii)—Order for the release of an estate under section 65 of the Act.

Under the provisions of section 65 of Act IX (B.C.) of 1879, the Court of Wards hereby directs that its jurisdiction over the estate in the district of shall cease from the 18

No.

Forwarded to the of with the request that he will have the order published in the manner indicated in Section VII, rule 1, of the Wards' Manual.

NOTE.—The words within parenthesis in each form of order in Appendix B, are to be omitted, if it is not determined to take charge of the person of the disqualified proprietor.

APPENDIX C.

[*See Section I, rule 27.*]

Register 34, *to be kept in the Collector's Office, showing Estates managed by the Revenue Authorities under Acts XXXV of* 1858, *XL of* 1858, *and IX* (*B.C.*) *of* 1879.

1	2	3	4	5	6			7			8	9	10
					ESTATES THE SOLE PROPERTY OF THE WARD.			JOINT ESTATES.					
Serial number.	Name or names of proprietor or proprietors, with dates of birth of such as are minors.	Section and Act under which order for assumption of charge issued.	Nature of disqualification.	Date of assumption of charge.	*a* Number on the roll.	*b* Name of estate and pergunnah.	*c* Government revenue.	*a* Number on the roll.	*b* Name of estate and pergunnah.	*c* Government revenue.	Number of dependent tenures.	How collections are made.	REMARKS.

APPENDIX ~~D.~~ C

[*See Section III, rule* 5.]

Statement No. I, showing the ordinary surplus of assets over expenditure.

1	2	3	4	5	6	7	8	9
YEAR.	Estimated ordinary annually recurring receipts.	Estimated extra-ordinary receipts (*i.e.*, not of annual recurrence) which can be anticipated to fall in any year, such as expected repayment of a debt to the estate.	Total of columns 2 and 3.	Estimated ordinary annually recurring disbursements (as per headings covered by the sanctioned scheme specified in rule 3, Sec. IV, Part I of the Wards' Manual.)	Estimated extraordinary disbursements *other than repayment of debts*, which can be anticipated to fall in any year.	Total of columns 5 and 6.	Net surplus available, column 4 *minus* column 7.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1879-80	2,000	87	2,087	1,500	.....	1,500	587	
1880-81	2,147*	70	2,217	1,500	.....	1,500	717	* Increase on account of resettlements and extension of cultivation.
1881-82	2,147	.....	2,147	1,500	.....	1,500	647	
1882-83	2,147	.....	2,147	1,500	.....	1,500	647	
1883-84	2,147	.....	2,147	1,550†	.....	1,550	597	† Increase on account of charges for management of the lands set free by payment of the usufructuary mortgages.
1884-85	2,147	200	2,347	1,550	.....	1,550	797	

NOTE.—(*a*) The assets of lands which are held by others under usufructuary mortgages should not be included in this statement.

(*b*) The amount included in column 2 as estimated receipts of the year on account of rent should be calculated at only 95 per cent. of the demand, allowing 5 per cent. for bad debts. In the estimate of disbursements in column 5, 5 per cent. should be added for unforeseen contingencies.

(*c*) The annual receipts and disbursements should be given in a lump in columns 2 and 5 respectively, the details being furnished for the first year only on the reverse of the statement. Any increase or decrease in the annual receipts (column 2) or in the annual disbursements (column 5) in any subsequent year should be briefly explained in column 9.

(*d*) The surplus in column 8 will be available for payment of debts or, if the estate is clear from debt, for investment.

APPENDIX ~~E.~~ D

[*See Section III, rule* 5.]

Statement No. II, showing debts which are covered by usufructuary mortgages and the year by which they will be paid off out of the usufructuary mortgages.

1	2	3	4	5	6
Year in which land will be set free by clearance of the debt secured.	Amount of debt.	Amount of assets set free.	Add former available surplus as shown in column 8 of statement No. I.	Surplus available (column 3 plus column 4) in year in column 1.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
1879-80	78	13	587	587 + 13= 600	
1880-81	300	40	717 + 13= 730	730 + 40= 770	
1881-82	.....	.....	647 + 53= 700	700	
1882-83	2,205	500	647 + 53= 700	700 + 500=1,200	
1883-84	.....	.....	597 + 553=,1150	1,150	
1884-85	.....	.....	797 + 553=1,350	1,350	

NOTE.—The debts in column 2 should be given in the order of the year in which they will be extinguished.

APPENDIX E.

[*See Section III, rule* 5.]

Statement No. III, showing debts not secured by usufructuary mortgage, with interest due to date, and also the interest annually accruing on the principal.

1	2	3	4	5	6	7
YEAR.	Name of person to whom debt is due.	Amount of debt due to each person.	Percentage of interest on debt due to each person and annual amount thereof calculated on column 3.	Interest due up to the beginning of the year of report.	Total of columns 4 and 5.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
1879-80 ...	Bepin Behari Mullick ...	1,000	10 per cent. 100	50	150	
	Nundy Put Mahata ...	500	" 50	25	75	
	Chummun Chaudhari ...	500	" 50	25	75	
	Total of 1879-80 ...	2,000	200	100	300	
1880-81 ...	Govind Ram	1,000	8 per cent. 80	160	240	
	Dowlat Khan	400	10 " 40	40	80	
	Total of 1880-81 ...	1,400	120	200	320	
1881-82 ... } 1882-83 ... }	Nil.	Nil.	Nil.	Nil.	Nil.	
1883-84 ...	Saligram Singh	500	12 per cent. 60	240	300	

NOTE.—In column 2 under the first year shewn in the statement, enter in detail each debt of which payment has already become due, or will become due, before the end of that year. Under each subsequent year enter only such debts as will become payable during the year.

APPEN

[*See Section III,*

Statement No. IV, showing the annual progress to be made until the end of each year

1	2		3		4	
YEAR.	Amount of ordinary debt, exclusive of interest.		Interest due up to the beginning of this year.		Interest falling due this year.	
		Rs.		Rs.		Rs.
1879-80 ...	As per total of column 3, statement No. III.	2,000	As per total of column 5, statement No. III.	100	As per total of column 4, statement No. III.	200
1880-81 ...	As per column 9*b* for preceding year 1879-80.	1,700	As per column 9*a* ... for preceding year 1879-80.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	170
	Amount falling due this year as per column 3, statement No. III.	1,400	As per total of column 5, statement No. III.	200	As per total of column 4, statement No. III.	120
	Total of year 1880-81	3,100		200		290
1881-82 ...	As per column 9*b* for preceding year 1880-81.	2,820	As per column 9*a* ... for preceding year 1880-81.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	265
	As per column 9*b* for preceding year 1881-82.	2,385	As per column 9*a* ... for preceding year 1881-82.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	220
1883-84 ...	As per column 9*b* for preceding year 1882-83.	1,305	As per column 9*a* ... for preceding year 1882-83.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	115
	Amount falling due this year as per column 3, statement No. III.	500	As per column 5, statement No. III.	240	As per column 4, statement No. III.	60
	Total of year 1883-84	1,805		240		175
884-85 ...	As per coulmn 9*b* for preceding year 1883-84.	1,070	As per column 9*a* ... for preceding year 1883-84.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.]	113

NOTE.—(*a*) In column 1 will be entered each year until the estate is
(*b*) The details of the calculations for column 4 should be
(*c*) The total of columns 7 and 8 should equal column 6

DIX ~~G.~~ J

rule 5.]

the debts are finally extinguished and the expected position of the estate at up to that time.

5	6	7	8	9		10
				a	*b*	
Total interest due, column 3 plus column 4.	Sum available for paying debts as in column 5, statement No. II.	Amount of interest shewn in column 5 of this statement which can be paid off.	Amount of principal shewn in column 2 of this statement which may be paid off.	Balance remaining to be paid off.		REMARKS.
				Interest (column 5 minus column 7).	Principal (column 2 minus column 8).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
300	600	300	*300	.....	1,700	* To be paid to Bepin Behari Mullick.
170	770	170	†200	.....	1,500	† Ditto ditto.
320		320	‡80	.....	1,320	‡ To be paid to Gobind Ram.
490	770	490	280	.....	2,820	
265	700	265	§435	.....	2,385	§ Rs. 400 to be paid to Bepin Behari Mullick, and Rs. 35 to Govind Ram.
220	1,200	220	‖1,080	.....	1,305	‖ Rs. 100 to be paid to Bepin Behari Mullick, Rs. 500 to Nundy Put Mahata, Rs. 400 to Chummun Chaudhuri, and Rs. 80 to Govind Ram.
15	1,150	115	¶735	.....	570	¶ Rs. 100 to be paid to Chummun Chaudhuri, and Rs. 635 to Govind Ram.
300		300	.....	.....	500	
415	1,150	415	735	.....	1,070	
113	1,350	113	**1,070	.....	.....	** Rs. 170 to be paid to Govind Ram, Rs. 400 to Dowlut Khan, and Rs. 500 to Saligram Singh.

cleared by the balance in column 9 being reduced to *nil.*
given in a separate sheet.
excepting in the last year, when the whole amoun of debt is paid off.

Every entry in the columns of w hich the headings are in italics is to be separately explained in an explanation sheet attached to the return, and the authority quoted when necessary.
The word "cesses" in this return refers exclusively to the Road and Public Works cesses.

APPEN

[*See Section III*

Quarterly Return XXI, showing the demands, collections, remissions and balances

Estate of *in the district of*

Serial number.	TOTAL NUMBER OF PROPERTIES UNDER EACH MAJOR HEAD A TO G.	2		3		4		5		6		7		8		9	
		Balance of previous year.		*Collected in previous quarters.*		*Collected in this quarter.*		*Total collections, columns 3 and 4.*		*Remissions sanctioned in previous quarters.*		*Remission sanctioned in this quarter.*		*Total remissions, columns 6 and 7.*		*Balances.*	
		Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.
	A.—Revenue-paying and revenue-free estates borne on Land Registration registers A and B and under direct management.																
	Total A ...																
	B.—Revenue-paying and revenue-free estates sublet in putni or otherwise or farmed.																
	Total B ...																
	C.—Tenures of all kinds, whether rent-paying or rent-free and under direct management.																
	Total C ...																
	D.—Tenures of all kinds, whether rent-paying or rent-free, sublet, or farmed.																
	Total D ...																
	E.—Estates leased in zur-i-peshgi, the rent of which is collected and *appropriated by the mortgagee.*																
	Total E ...																
	F.—Tenures leased in zur-i-peshgi as above.																
	Total F ...																
	G.—Houses which are under lease. [*Note.*—Houses which are not nder lease are not to be shown.]																
	Total G ...																
	GRAND TOTAL H ...																

DIX ~~H.~~ *G*

No fractions are to be shown. If a fraction exceeds ½, add another unit, otherwise reject it.

rule 6.]

of Rent, Road and Public Works Cesses due to estates the property of individuals.

for the quarter ending

10		11		12		13		14		15		16		17		18	19	20	21	22	23
Demand of current year up to		Collected in previous quarters.		Collected in this quarter.		Total collections, columns 11 and 12.		Remissions sanctioned in previous quarters.		*Remissions sanctioned in this quarter.*		Total remissions, columns 14 and 15.		*Balances.*		EFFECT UPON THE RENT-ROLL.					
																Gross annual rental at the close of the previous year as per column 23 of return No. XXXI.	ADDITIONS.		REDUCTIONS.		Gross annual rental at the close of this quarter.
																	This quarter.	Total to close of this quarter.	*This quarter.*	Total to close of this quarter.	
Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.						

APPEN

[*See Section*

Annual Return XXXI, showing the management

Estate of *in the*

Table I.—Demands, payments or collections,

Every entry in the columns of which the headings are in italics is to be separately explained in an explanation sheet attached to the return, and the authority quoted when necessary. When interest is included in columns 2, 3, 10, or 11, or any of them, the amount should be stated in the explanation sheet.

The word 'cesses' in this return refers exclusively to the Road and †, add another unit,

Serial number.	1	2		3		4		5		6		7		8		9	
		a	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*
	NAME OF EACH PROPERTY. (NOTE.—When an estate is situated in several districts, the properties should be shown district by district.)	REVENUE, RENT, AND ROAD AND PUBLIC WORKS CESSES DUE FROM THE ESTATE.															
		Demand, including interest thereon, if any.						Payments.		*Remissions.*		*Balances.*					
		Current.		Arrear.		Total.						Current.		Arrear.		Total.	
		Revenue and Rent.	Cesses.	Revenue and Rent.	Cesses.	Revenue and Rent.	Cesses.	Revenue and Rent.	Cesses.	Revenue and Rent.	Cesses.	Revenue and Rent.	Cesses.	Revenue and Rent.	Cesses.	Revenue and Rent.	Cesses.
	A.—Revenue-paying and revenue-free estates borne on Land Registration registers A and B and under direct management.																
	Total A																
	B.—Revenue-paying and revenue-free estates sublet in putni or otherwise or farmed.																
	Total B																
	C.—Tenures of all kinds, whether rent-paying or rent-free and under direct management.																
	Total C																
	D.—Tenures of all kinds, whether rent-paying or rent-free, sublet, or farmed.																
	Total D																
	E.—Estates leased in zur-i-peshgi, the rent of which is collected and *appropriated by the mortgagee.* [NOTE.—If the revenue, rent to superior landlords or cesses are payable by the mortgagor, and not by the mortgagee, enter the figures in columns 2 to 9 in black ink.]											FIGURES TO BE ENTERED					
	Total E																
	F.—Tenures leased in zur-i-peshgi as above. [NOTE.—The note against E applies here.]											FIGURES TO BE ENTERED					
	Total F																
	G.—Houses which are under lease. [NOTE.—Houses which are not under lease are not to be shown.]																
	Total G																
	GRAND TOTAL H ... ... [NOTE.—The total revenue and cesses due to Government (G. R.) and rent and cesses due to superior landlords (R.) should be shown separately in columns 2 to 9. A separate total should be given of the red ink figures.]	G R / R		G R / R		G R / R		G R / R		G R / E		G R / R		G R / R		G R / R	

DIX I. II

III, rule 12.]

of estates the property of individuals.

district of for the year.

remissions, and balances of revenue, rent and cesses.

In the separate sheet of explanations place each explanation against the "Table, Heading and Column to which it refers; thus, "Table 1, Heading 1, Column 6."

Public Works Cesses. No fractions are to be shewn. If a fraction exceeds otherwise reject it.

10		11		12		13		14		15		16		17		18	19	20	21	22	23
a	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*						
RENT AND ROAD AND PUBLIC WORKS CESSES DUE TO THE ESTATE.																EFFECT UPON THE RENT-ROLL DURING GOVERNMENT MANAGEMENT. (Rent only, excluding cesses and interest.)					
Demand, including interest thereon, if any.						Collections.		*Remissions.*		Balances.						Gross annual rental when taken in charge.	Additions.		Reductions.		Gross annual rental at close of this year.
Current.		Arrear.		Total.						Current.		Arrear.		Total.			*This year.*	Total to close of this year.	*This year.*	Total to close of this year.	
Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.	Rent.	Cesses.						
IN RED INK.																	ENTER IN BLACK INK.				
IN RED INK.																	ENTER IN BLACK INK.				

Table II.—Classification of Balances of Rent and Cesses due to the Estate.

BALANCES.	DUE WHEN THE ESTATE WAS TAKEN IN CHARGE.				ACCRUED DURING GOVERNMENT MANAGEMENT.					Total as in heading H, column 17, Table I.
	Bad and irrecoverable.	*Doubtful and disputed.*	*Doubtful, not disputed.*	*Good, and in process of recovery.*	Not realizable before the close of the year.	*Bad and irrecoverable.*	*Doubtful and disputed.*	*Doubtful, not disputed.*	*Good, and in process of recovery.*	
1	2	3	4	5	6	7	8	9	10	11
Rent										
Cesses										
Total ...										

Table III is not intended to include arrears of rent or cesses shown in Table I, whether secured by decrees or unsecured.

Table III.—Recovery of Debts due to the Estate.

DUE WHEN THE ESTATE WAS TAKEN IN CHARGE.		ACCRUED DURING GOVERNMENT MANAGEMENT.		RECOVERED.		WRITTEN-OFF.		BALANCE.			
Ascertained first this year.	Total as far as known to close of this year.	*Ascertained first this year, including interest, if any.*	Total as far as known to close of this year.	This year.	Total to close of this year.	*This year.*	Total to close of this year.	*Bad and irrecoverable.*	*Doubtful.*	*Good, and in process of recovery.*	Total.
1	2	3	4	5	6	7	8	9	10	11	12

Table IV is not intended to include Government revenue, rent to superior landlords, cesses, zemindari dák cess, chowkidari tax, or rates.

B refers to debts secured by zur-i-peshgi, and that are being liquidated from the rents shown in red ink in Table I. If part of a debt is, and part is not, secured by zur-i-peshgi, the part not so secured should be included under A. The figures opposite B should be in red ink.

Table IV.—Debts due by the Estate.

Claims at date of assumption of charge.		Incurred since assumption of charge.		Total columns 2 and 4.	Paid			Reductions by compromise.		Balance.	
					This year.						
Ascertained this year.	Total ascertained to close of this year.	*This year, including interest, if any.*	Total to close of this year.		Under legal process.	Without legal process.	Total to close of this year.	*This year.*	Total to close of this year.	Disputed claims.	Undisputed.
1	2	3	4	5	6	7	8	9	10	11	12
A ...											
B ...											
Total ...											

In Table V the rate at which the valuation has been calculated for heading II, Government Securities, should be given in the explanation sheet, together with the amount of stock. The probable annual letting value of houses not under lease, Heading III—1, should also be entered in the explanation sheet.

Table V.—Valuation of the Estate.

1	2	3	4	5	6	7
Nature of property.	Value at date of assumption of charge.	Value in last year's return.	*Additions this year.* [Note.—The amount actually invested, including costs, should be shown.]	*Reductions this year.* [Note.—The amount actually realised should be shown.]	Value at close of this year.	System of valuation for columns 2 and 6.
I.—Landed property ...						I.—A ($\frac{9}{10}$ths of column 10,* Total A, Table I, minus column 2,* Total A, Table I) + 18. B ($\frac{19}{20}$ths of column 10,* Total B, Table I, minus column 2,* Total B, Table I) × 18. C ($\frac{9}{10}$ths of column 10,* Total C, Table I, minus column 2,* Total C, Table I) × 18. D ($\frac{19}{20}$ths of column 10,* Total D, Table I, minus column 2,* Total D, Table I) × 18. E (column 10,* Total E, Table I, minus column 2,* Total E, Table I) × 18. F (column 10,* Total F, Table I, minus column 2,* Total F, Table I) × 18. G (column 10,* Total G, Table I, minus column 2,* Total G, Table I) × 10.
A. Revenue-paying and revenue-free estates under direct management.						
B. Revenue-paying and revenue-free estates sublet.						
C. Tenures of all kinds under direct management.						
D. Tenures of all kinds sublet						
E. Estates leased in zur-i-peshgi						
F. Tenures leased in zur-i-peshgi						
G. Houses under lease ...						
II.—Government Securities...						II.—Market rate on date of assumption of charge (column 2) and on 31st March of year of return (column 6).
III.—Miscellaneous ...						
1. Houses not under lease ...						III.—1. Ten times the probable annual letting value 2, 3, &c. Any reasonable estimate according to circumstances.
2. ...						
3. ...						
Total ...						

* Exclusive of interest.

DR. *Table VI.—Receipts and Disbursements.* CR.

	Rs.	A.	P.
I.—CASH BALANCE from last year			
II.—RENT, including interest thereon (Table I, heading H, col. 13*a*)			
III.—CESSES (Table I, heading H, col. 13*b*)—			
IV.—INTEREST (1) on Govt. Securities			
V.—RECEIPTS EXHIBITED in Tables III and V—			
1. Recovery of debts, including costs decreed in suits (Table III, col. 5)			
2. Lands sold (Table V, col. 5)			
3. Securities sold (ditto)			
4. ...			
5. ...			
VI.—MISCELLANEOUS—			
"Income Tax." 3-10-89.			
5. ...			
6. ...			
7. ...			
8. ...			
9. ...			
10. ...			
11. ...			
*12. Petty sundries not			
"VII.—SUSPENSE ACCOUNT—			
1.—Deposits received.			
2.—Advances recovered." 3-10-89.			

should be explained.

†Zur-i-peshgi debts extinguished by the possession of certain lands, and not by actual payment, will not be shown here.

‡State in the explanation sheet how the cash balance has been verified, how much of it is nominal and real, in whose custody it is, and what is the allotted balance in hand as certified by each treasury officer.

GRAND TOTAL ...

	Rs.	A.	P.
VII.—GOVERNMENT REVENUE (Table I, heading H, col. 5*a*)			
VIII.—RENT to superior landlords (Table I, heading H, col. 5*a*)			
IX.—CESSES (Table I, heading H, col. 13*b*)—			
X.—MANAGEMENT OF PROPERTY—			
1. Salary of Manager			
2. Establishment, travelling allowance, and commission ...			
3. *Survey, settlement, measurement, and butwarra* ...			
4. *Construction and repairs of cutcherry buildings and clearance of tanks and jungle in cutcherry compounds* ...			
5. *Special establishments*			
* 6. Contingencies			
XI.—LAW EXPENSES—			
1. Salary of establishment			
2. Legal Remembrancer's fees			
3. Other expenses			
XII.—MAINTENANCE OF PROPRIETOR—			
1. Salary of Guardian			
2. Allowances to proprietor and family			
3. Social ceremonies			
4. Religious ceremonies			
5. Doctor's fees and medicines			
6. Other expenses			
XIII.—EDUCATION			
XIV.—MISCELLANEOUS—			
1. District post assessment			
2. Municipal taxes			
3. Deposits repaid			
4. Schools			
5. Dispensaries			
6. Charities, including donations			
7. *Maintenance in efficient condition of estates, buildings and other immoveable property*			
8. *Improvement of land and property, and benefit of ward* ...			
9. Chowkidari tax			
10. Embankment cesses			
11.			
12.			
13.			
14.			
* 15. Petty expenses not detailed above			
ATES—			
One per cent. rate for the general management of Wards' and Attached Estates			
Four annas rate to defray part of the expense of Treasury Establishments			
3. Six annas rate for Audit of accounts by the Examiner of Local Accounts, Bengal			
† XVI.—DEBTS PAID (Table IV, heading A, cols. 6 and 7)—			
1. Interest on principal debt			
2. Principal debt			
XVII.—INVESTMENTS, including all costs therefor (Table V, col. 4, Total)—			
1. In land			
2. In Government securities			
‡ XVIII.—CASH BALANCE TO CREDIT OF THE ESTATE			
GRAND TOTAL			

ANNEXURE A.

DR. *Table VI.—Receipts and Disbursements.* CR.

	Rs.	A.	P.
I.—CASH BALANCE from last year			
II.—RENT including interest thereon (Table I, Heading H, column 13*a*)			
III.—CESSES (Table I, Heading H, column 13*b*)—			
IV.—INTEREST—			
(*a*) On Government securities			
V.—RECEIPTS EXHIBITED in Tables III and V—			
(*a*) Recovery of debts including costs decreed in suits (Table III, column 5)			
(*b*) Lands sold (Table V, column 5) ...			
(*c*) Securities sold (ditto)			
(*d*) ...			
(*e*) ...			

	Rs.	A.	P.	Rs.	A.	P.
1. GOVERNMENT REVENUE (Table I, Heading H, col. 5*a*) ...						
2. RENT to superior landlords (Table I, Heading H, col. 5*a*) ...						
3. CESSES—(Table I, Heading H, col. 5*b*)—						
4. MANAGEMENT OF PROPERTY—						
(*a*) Salary of Manager						
(*b*) Establishment, travelling allowance and commission						
(*c*) *Survey, settlement, measurement and butwarra*						
(*d*) *Construction and repairs of cutcherry buildings and clearance of tanks and jungle in cutcherry compounds* ...						
(*e*) *Special establishments*						
* (*f*) Contingencies						
5. LAW EXPENSES—						
(*a*) Salary of establishment						
(*b*) Legal Remembrancer's fees						
(*c*) Other expenses						
6. MAINTENANCE OF PROPRIETOR—						
(*a*) Salary of Guardian						
(*b*) Allowance to proprietor and family ...						
(*c*) Social ceremonies						
(*d*) Religious ceremonies						
(*e*) Doctor's fees and medicines						
(*f*) Other expenses						
7. EDUCATION						
8. MISCELLANEOUS—						
(*a*) District post assessment						
(*b*) Municipal taxes						
(*c*) Income tax						
(*d*) Schools						
(*e*) Dispensaries						

8-3-90.

ANNEXURE A.

DR. *Table VI.—Receipts and Disbursements.*—concluded.

VI.—MISCELLANEOUS—	Rs.	A.	P.	Rs.	A.	P.
(*a*) Sale proceeds of						
(*b*) Loans received						
9. Rates—						
(*a*). General rate under the Government Management of Private Estates Act, X of 1892.						
(*b*). Rate for the audit of accounts by the Examiner of Local Accounts. 6-1-94.						
(*i*) ..						
(*j*) ...						
(*k*) ...						
* (*l*) Petty sundries not detailed above ...						
VII.—SUSPENSE ACCOUNT—						
(*a*) Deposits received						
(*b*) Advances recovered						
VIII.—TOTAL RECEIPTS, excluding opening balance						
GRAND TOTAL ...						

* If the amounts are large the principal items should be explained.

8. MISCELLANEOUS—*concluded.*	Rs.	A.	P.	Rs.	A.
(*f*) Charities, including donations					
(*g*) *Maintenance in efficient condition of estates, buildings and other immovable property*					
(*h*) *Improvement of land and property, and benefit of ward*					
(*i*) Chowkidari tax					
(*j*) Embankment cesses					
(*k*) ...					
(*l*) ...					
(*m*) ...					
(*n*) ...					
* (*o*) Petty expenses not detailed above ...					
9. RATES—					
(*a*) One per cent. rate for the general management of Wards' and Attached Estates					
(*b*) 4 as. rate to defray part of the expense of Treasury Establishments					
(*c*) 6 as. rate for audit of accounts by Examiner of Local Accounts					
10. DEBTS PAID (Table IV, cols. 6 and 7 A)—					
(*a*) Interest on principal debt					
(*b*) Principal debt					
11. INVESTMENTS including all costs therefor (Table V, col. 4, Total)—					
(*a*) In land					
(*b*) In Government securities					
12. SUSPENSE ACCOUNT—					
(*a*) Deposits refunded					
(*b*) Advances made					
13. TOTAL DISBURSEMENTS					
14. CASH BALANCE to credit of the estate—					
(*a*) In treasury					
(*b*) In hand					
GRAND TOTAL					

8-3-90.

Table VII.

CHARGE of the estate of which the management is herein described was assumed under section of Act , and it is administered by this Office under Act. . The orders of the directing assumption of charge of the estate are numbered and dated 188 . The name and age of the proprietor are as follows:—

Name.	Race or Caste.	Date of Birth and Age on last Birthday.	Sex.

1. (*a*) Name of Manager and (*b*) his salary.
2. (*a*) Security of Manager, whether in Government securities or landed property, and (*b*) when it was last tested.
3. (*a*) Name of Guardian and (*b*) his salary.
4. (*a*) Security of Guardian, whether in Government securities or landed property, and (*b*) when it was last tested.
5. The prospect there is of the estate being withdrawn from attachment. [This information will be given for an attached estate only.]

Manager. *Collector.*

Dated

APPENDIX ~~J.~~ I

[*See Section III, rule* 12].

Test table for Return XXXI.

General.

TEST.

I.—Is every entry under *italic* headings fully explained in the separate sheet? Reference to number and dates of Commissioner's or the Board's letters is not sufficient.

Table I.

II.—Are all the estates shewn separately under each district in column 1 under headings A to G respectively the same as those entered in column 1 of the previous return? If any have been added, altered, or struck off, explain the reason.

III.—Have the proportion of Government revenue, rent to superior landlords, and cesses payable on each fraction of an estate, been shown against the particular property in column 2, and the current demand of rent and cesses due to such property in column 10?

IV.—Is the unleased portion of the *zur-i-peshgi* village shown under headings A, B, C, or D, and the leased portion under heading E or F, in accordance with Circular Order No. 4 of May 1879? Are the figures entered in columns 2*a* and 2*b* the same as those entered in columns 2*a* and 2*b* of the previous return? Is each *zur-i-peshgi* lease noticed in the separate sheet and the tenures or estates affected by it named and the terms and conditions of the lease also noted?

V.—Do the entries in columns 3*a* and 3*b* correspond with those in columns 9*a* and 9*b* of the previous return?

VI.—Do the figures in column 4*a* exactly result from adding the figures in columns 2*a* and 3*a*, and column 4*b* in columns 2*b* and and 3*b*?

VII.—Do the entries in columns 5*a* and 5*b* correspond with the cash accounts? ~~Is the excess or short-payment~~ noted in the separate sheet?

~~VIII~~.—Is each entry in columns 6*a* and 6*b* fully explained in the separate sheet?

~~IX~~.—Is each entry in columns 7*a* and 7*b*, and 8*a* and 8*b*, fully explained in the separate sheet?

X. Deducting the entries in columns 5*a* and 6*a*, 5*b*, and 6*b*, from those in columns 4*a* and 4*b*, do the figures in columns 9*a* and 9*b* exactly result? And are the figures in columns 9*a* and 9*b* the exact result of the addition of entries in columns 7*a* and 8*a*, and 7*b* and 8*b*, respectively?

XI.—In cases where the revenue, rent to superior landlords or cesses are payable by the estate and not by the mortgagee, are the entries in columns 2 to 9 under headings E and F shown in black ink? Does each entry in column 10*a* agree with the corresponding entry in column 23; and if not, is the discrepancy explained?

XII.—Do the entries in columns 11*a* and 11*b* correspond with those in columns 17*a* and 17*b* of the previous return?

~~XIII~~.—Are the entries in columns 12*a* and 12*b* the exact result of the addition of the entries in columns 10*a* and 10*b*, and 11*a* and 11*b*, respectively?

for the words "Is the excess or short payment" the words "Are the arrear and current payments and the excess and short payments respectively." 1-12-91.

for the words "Is the excess or short collections" the words "Are the arrear and current collections and the excess and short collections respectively." 1-12-91.

"Is it stated in the separate sheet for what years the balances are due, how much is covered by suits, certificates, decrees, and instalment bonds, respectively, and what steps were taken during the year for the recovery of such amounts?" 12-8-95.

XIV.—Do the entries in columns 13*a* and 13*b* exactly correspond with those in the cash accounts? Is the excess or short-collections noted in the separate sheet?

XV.—Is every entry in column 14 fully explained in the separate sheet? Is the number and date of the Commissioner's or Board's order sanctioning the remission noted in the separate sheet?

XVI.—Deducting the entries in columns 13*a* and 14*a*, and 13*b* and 14*b*, from those in columns 12*a* and 12*b*, do the figures in columns 17*a* and 17*b* exactly result; and further, are the figures in columns 17*a* and 17*b* the correct totals of those in columns 15*a* and 15*b*, and 16*a* and 16*b*, respectively?

XVII.—In cases where the revenue, rent to superior landlords or cesses are payable by the mortgagee and not by the estate, are the entries in columns 2 to 17 under headings E and F shown in red ink?

XVIII.—Do the several entries in column 18 exactly correspond with those in column 18 of the previous return?

XIX.—Are the entries in columns 18 to 23, headings E and F, shown in black ink?

XX.—Is each entry in column 19 fully explained in the separate sheet?

XXI.—Are the entries in column 20 the result of the addition of the figures in column 19 of this return, and those in column 20 of the previous one?

XXII.—Is every entry in column 21 fully explained in the separate sheet?

XXIII.—Do the entries in column 22 result from the addition of the figures in column 21 of this return, and those in column 22 of the previous one?

XXIV.—Do the figures in column 23 correspond with those in column 10*a*? If not, is the discrepancy explained? Further, are the figures in column 23 the result of the figures in column 18, *plus* those in column 20, *minus* those in column 22?

XXV.—Are the villages leased in *zur-i-peshgi*, the rent of which is not wholly appropriated by the mortgagee, exhibited in the return under headings E or F, as the case may be, and the reserved rent payable to the mortgagor under the terms of the lease shown in column 10 in black ink, and the remainder of the gross rental in red ink?

XXVI.—Are the several entries from column 2 to 23 against headings A, B, C, D, E, F, and G the correct totals of the figures in the columns to which each total respectively refers?

XXVII.—Is grand total H from column 10 to 23 the correct total of totals A, B, C, D, E, F, and G?

Table II.

XXVIII.—Is each entry in columns 2, 3, 4, 6, 7, 8, 9, and 10 fully explained in the separate sheet?

XXIX.—Is the entry in column 11 against headings rent and cesses the correct total of the entries in columns 2 to 10? and does it exactly correspond with the entry against heading H, table I, columns 17*a* and 17*b*?

Table III.

XXX.—Is the entry in column 1 fully explained in the separate sheet?

XXXI.—Is the entry in column 2 the total of the entry in column 1 of the return under review, and that in column 2 of the previous return? and do these figures represent only the debts due to the estate before it came under management?

XXXII.—Is the entry in column 3 fully explained in the separate sheet?

XXXIII.—Are the figures in column 4 the total of those in column 3 of this return, and those in column 4 of the previous year's return?

XXXIV.—Are the figures in column 6 the total of those in column 5 of this return, and those in column 6 of the previous year's return?

XXXV.—Is the entry in column 7 fully explained in the separate sheet? and do the figures represent only the debts which have accrued during Government management?

XXXVI.—Is the entry in column 8 the total of the entry in column 7 of this return, and of that in column 8 of the previous year's return?

XXXVII.—Are the entries in columns 9, 10, and 11 fully explained in the separate sheet?

XXXVIII.—Is the entry in column 12 the correct total of the entries in columns 9, 10, and 11? and does it correctly result, deducting from the total of the entries in columns 2 and 4 the entries in columns 6 and 8?

Table IV.

XXXIX.—Are the columns against heading B filled up in accordance with Circular Order No. 4 of May 1879, and are they in red ink?

XL.—Are the entries in column 1 against headings A and B fully explained in the separate sheet?

XLI.—Do the entries in column 2 against headings A and B correctly result from the addition of the entries in column 1 against headings A and B of the return, and those in column 2 of the previous return?

XLII.—Are the entries in column 3 against headings A and B fully explained in the separate sheet?

XLIII.—Do the entries in column 4 against headings A and B correctly result from the addition of the entries in column 3 against headings A and B of this return to those in column 4 of the previous return?

XLIV.—Are the entries in column 5 against headings A and B the correct total of the entries in columns 2 and 4?

XLV.—Are the entries in column 8 against headings A and B the correct total of the entries in columns 6 and 7 of this return, and of those in column 8 of the previous return?

XLVI.—Are the entries in column 9 against headings A and B fully explained in the separate sheet?

XLVII.—Do the entries in column 10 against headings A and B correctly result from adding the entries in column 9 of this return to those in column 10 of the previous return?

XLVIII.—Do the total of the entries in columns 11 and 12 against headings A and B exactly result by deducting the entries in columns 8 and 10 from those in column 5 against headings A and B respectively?

XLIX.—Are the entries from columns 2 to 12 against headings A and B the correct totals of the figures in the columns to which each total refers?

Table V.

L.—Are the valuations made in accordance with the instructions given in column 7?

LI.—Do the entries in column 2 exactly correspond with those in column 2 of the previous return?

LII.—Do the entries in column 3 exactly correspond with those in column 6 of the previous return?

LIII.—Are the entries in column 4 fully explained in the separate sheet?

LIV.—Are the entries in column 5 fully explained in the separate sheet?

LV.—Are the valuations in column 6, headings A to III—1 made in accordance with the instructions laid down in column 7, and are the details of calculation noted in the separate sheet?

LVI.—Has the value of landed properties against headings E and F been made on the total of the black and red ink entries in table I?

Is it [illegible] in the separate sheet for what years the balances are due, how much is covered by [illegible], certificates, drafts & instalment bonds respectively, & what steps were taken during the year for the recovery of such amounts? 12. 8. 95.

ANNEXURE B.

Table VI.

LX. Does the entry against heading I agree with the cash balance shown against heading 14, table VI, of the return of the previous year ?

LXI. Does the entry against heading II agree with the entry against heading H, column 13*a*, Table I ?

LXII. Does the entry against heading III agree with the entry against heading H, column 13*b*, table I ?

LXIII. Is the interest on Government securities shown against heading IV—1 ? Is it explained in the separate sheet how the interest has been calculated ?

LXIV. Has the total of the items (1) and (2) under heading IV been struck and shown in the outer columns ?

LXV. Does the entry against heading V—1 agree with that in column 5 of table III ?

LXVI. Are the proceeds of lands sold shown against heading V—2, and does the entry agree with that in table V, column 5, headings A, B, C, D, E, F, and G ?

LXVII. Are the sale-proceeds of Government securities sold shown under heading V—3, and does the entry agree with that in table V, heading II, column 5 ?

LXVIII. Has the total of the entries under heading V been struck and shown in the outer columns ?

LXIX. Have all miscellaneous items of receipt been shown against heading VI ?

LXX. Has the total of the items under heading VI been struck and shown in the outer columns ?

LXXI. Has the total of the items under heading VII been struck and shown in the outer columns ?

LXXII Does the entry against heading VIII represent the total receipts excluding the opening cash balance, and has the grand total been correctly struck of the amount shown in the outer columns ?

LXXIII. Does the entry against heading 1 agree with the black ink entry in table I, heading GR, column 5*a* ?

LXXIV. Does the entry against heading 2 agree with the black ink entry in table I, heading R, column 5*a* ?

LXXV. Does the entry against heading 3 agree with the black ink entry in table I, heading H, column 5*b* ?

LXXVI. Under heading 4 have the expenses of management been correctly shown against each of the subordinate headings under the sanctioned scale, and has the total of the items been correctly struck and shown in the outer columns ?

LXXVII. Do the entries under heading 5 represent only the law expenses, and has a correct total been shown in the outer columns ?

XXVIII Are the salary of the guardian, allowance to the proprietor and his family, expenses incurred for social or religious ceremonies, and other expenses connected only with the maintenance of the proprietor according to the sanctioned scale, correctly detailed under heading 6, and has a correct total been shown in the outer columns ?

LVII.—Has the value of the Government securities against heading II in column 2 been estimated at the market-rate on date of assumption of charge, and of those in column 6 at the market-rate on 31st March of year of return? Are the details of calculation noted in the separate sheet?

LVIII.—Has the value of houses not under lease been calculated at ten times their probable annual letting value?

LIX.—Are the figures against the total in columns 2 to 6 the correct result of the addition of the entries in each of the columns?

Table VI.

LX.—Does the entry against heading I agree with the cash balance shown against heading XVIII, table VI, of the return of the previous year?

LXI.—Does the entry against heading II agree with the entry against heading H, column 13*a*, table I?

LXII.—Does the entry against heading III agree with the entry against heading H, column 13*b*, table I?

LXIII.—Is the interest on Government securities shown against heading IV—1? Is it explained in the separate sheet how the interest has been calculated?

LXIV.—Has the total of the items (1) and (2) under heading IV been struck and shown in the outer columns?

LXV.—Does the entry against heading V—1 agree with that in column 5 of table III?

LXVI.—Are the proceeds of lands sold shown against heading V—2? and does the entry agree with that in table V, column 5, headings A, B, C, D, E, F, and G?

LXVII.—Are the sale-proceeds of Government securities sold shown under heading V—3? and does the entry agree with that in table V, heading II, column 5?

LXVIII.—Has the total of the entries under heading V been struck and shown in the outer columns?

LXIX.—Have all miscellaneous items of receipt been shown against heading VI?

LXX.—Has the total of the items under heading VI been struck and shown in the outer columns, and has the grand total been correctly struck of the amount shown in the outer columns?

LXXI.—Does the entry aginst heading VII agree with the black ink entry in table I, heading GR, column 5*a*?

LXXII.—Does the entry against heading VIII agree with the black ink entry in table I, heading R, column 5*a*?

LXXIII.—Does the entry against heading IX agree with the black ink entry in table I, heading H, column 5*b*?

LXXIV.—Under heading X have the expenses of management been correctly shown against each of the subordinate headings under the sanctioned scale? and has the total of the items been correctly struck and shown in the outer columns?

LXXV.—Do the entries under heading XI represent only the law expenses? and has a correct total been shown in the outer columns?

LXXVI.—Are the salary of the guardian, allowance to the proprietor and his family, expense incurred for social or religious ceremonies, and other expenses connected only with the maintenance of the proprietor according to the sanctioned scale, correctly detailed under heading XII? and has a correct total been shown in the outer columns?

LXXVII.—Is the cost of education of the minors entered against heading XIII?

LXXVIII.—Are the miscellaneous items of expenditure correctly detailed under heading XIV, and has a correct total been shown in the outer column?

LXXXIII.—Have the general management and treasury rates been correctly calculated on the total of the black and red ink entries in column 10, table I, minus interest, and entered under heading XV against headings 1 and 2; and has the total of heading XV been correctly struck and shown in the outer columns?

LXXXIV.—Are the items of interest and principal debt shown separately against 1 and 2 of heading XVI?

LXXXV.—Does the entry against heading XVI agree with the total of those in table IV, columns 6*a* and 7*a*?

LXXXVI.—Does the entry against heading XVII agree with the total of those in table V, total of column 4?

LXXXVII.—Are the *zur-i-peshgi* debts extinguished by the possession of certain lands and not by actual payment excluded from heading XVI?

LXXXVIII.—Is the entry against heading XVIII the correct cash balance at credit of the estate, and does it, added to the total of the entries against headings VII to XVII, give the grand total shown on the debit side of the table? Is it stated in the separate sheet [illegible] how much is nominal

"LXXXVI.—Has the total of the items under heading XX been struck and shown in the outer columns, and does the total of the entries against headings VIII to XX give the grand total shown on the debit side of the table?" 3-10-89.

LXXXVIII.—Has the law under which the estate came under management, and have the orders under which charge was assumed been correctly quoted?

LXXXIX.—Have the name, race or caste, age, last birthday, and sex of the proprietor or proprietors been filled in the appropriate place? [This is not required in the case of an attached estate.]

XC.—Have the name of the manager, the security given by him, the name of guardian in case the proprietor is a minor, the security furnished by him, when their securities were last tested, been stated against headings 1 to 4? If an attached estate, have the prospects of withdrawal of attachment been stated against heading 5?

XCI.—Has a note been appended to the return showing, with respect to all shares in estates, whether separate accounts have been opened; and if they have not been opened, the cause explained?

XCII.—If the property is in several districts, has a return been submitted to the Collector of the principal district, or the district in which the head-quarters of the ward are situated, for inclusion in his return to the Board?

N.B.—Separate returns should not be made to the Board of portions of estates; a return of such portions should be made to the Collector of the principal district in time to admit of his submitting a complete return to the Board at the due date.

XCIII.—In tables I to V have the fractions been carefully rejected so as not to interfere with the correctness of the totals?

LXXIX. Is the cost of education of the minors entered against heading 7 ?

LXXX. Are the miscellaneous items of expenditure correctly detailed under heading 8 and has a correct total been shown in the outer columns ?

Have the rates against heading 9 been correctly calculated in accordance with the rules issued under Act X of 1892, and has the total of heading 9 been correctly struck and shown in the outer columns? 6-1-94.

LXXXII. Are the items of interest and principal debt shown separately against (*a*) and (*b*) of heading 10 ?

LXXXIII. Does the entry against heading 10 agree with the total of those in table IV, columns 6*a* and 7*a* ?

LXXXIV. Are the *zur-i-peshgi* debts extinguished by the possession of certain lands and not by actual payment excluded from heading 10 ?

LXXXV. Does the entry against heading 11 agree with the total of those in table V, total of column 4 ?

LXXXVI. Has the total of the items under heading 12 been struck and shown in the outer columns ?

LXXXVII. Does the entry against heading 13 represent the total disbursements ?

"Is it stated in the separate sheet in whose custody the cash balance is, and what is the balance as admitted by each treasury officer in his advice list of the 31st March ?" 5-7-90.

LXXXIX. Does the total of the entries against headings 1 to 14 give the grand total shown in the debit side of the table ?

Table VII.

XC. Has the law under which the estate came under management, and have the orders under which charge was assumed, been correctly quoted ?

XCI. Have the name, race or caste, age last birthday, and sex of the proprietor or proprietors been filled in the appropriate place ? [This is not required in the case of an attached estate.]

XCII. Have the name of the Manager, the security given by him, the name of the Guardian, in case the proprietor is a minor, the security furnished by him, when their securities were last tested, been stated against headings 1 to 4 ? If an attached estate, have the prospects of withdrawal of attachment been stated against heading 5 ?

XCIII. Has a note been appended to the return showing, with respect to all shares in estates, whether separate accounts have been opened ; and if they have not been opened, the cause explained ?

XCIV. If the property is in several districts, has a return been submitted to the Collector of the principal district, or the district in which the head-quarters of the ward are situated, for inclusion in his return to the Board ?

XCV. In tables I to V have the fractions been carefully rejected so as not to interfere with the correctness of the totals ?

N.B.—Separate returns should not be made to the Board of portions of estates ; a return of such portions should be made to the Collector of the principal district in time to admit of his submitting a complete return to the Board at the due date.

8-3-90.

APPENDIX ~~K~~ *J*

33

[*See Section III, rule* ~~22~~.]

Annual District Return XXXII.—Receipts and Disbursements of the Rate for the general management of Wards' and Attached Estates, and Receipts of the Rate for defraying part of the expense of Treasury Establishments.

Table I.—Receipts of the General Management and Treasury Rates.

1	2		3		4		5		6		7		8
	a	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	*a*	*b*	
NAME OF ESTATE. *	CURRENT DEMAND.		ARREAR DEMAND.		TOTAL DEMAND.		PAYMENTS INTO THE TREASURY.		BALANCE (COL. 4 *minus* COL. 5).		TOTAL AMOUNT ACTUALLY SHEWN IN THE TREASURY ACCOUNTS SUBMITTED TO THE ACCOUNTANT-GENERAL FOR THE YEAR UNDER REPORT.		EXPLANATION OF ANY DIFFERENCE BETWEEN COLS. 5 (*a*) AND (*b*) AND 7 (*a*) AND (*b*).
	General management rate.	Treasury rate.	General management rate.	Treasury rate.	General management rate	Treasury rate.	General management rate.	Treasury rate.	General management rate.	Treasury rate.	General management rate.	Treasury rate.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
TOTAL ...													

Collector of

Treasury Accountant.

Table II.—Disbursements of the General Management Rate.

1	2	3	4	5	6	7	8	9
Nature of disbursement.	Expenditure incurred *on account of* the year for which the return is submitted.	Deduct amount out of that shewn in column 2, which was not actually disbursed till after the 31st March of the previous year.	Balance.	Add amount disbursed in the year under review on account of the previous year.	Total of columns 4 and 5.	Amount actually shewn in the treasury accounts as submitted to the Accountant-General for the months April to March of the year for which the return is submitted.	Explanation of any difference between columns 6 and 7.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Establishment								
Travelling allowance ...								
Postage								
Stationery								
Contingencies								
Miscellaneous								
Total ...								

Collector of *Treasury Accountant.*

Instructions for the preparation of the Return.

TABLE I—

(*a.*) Columns 2 to 6 will be filled up for each estate, the receipts of which are paid into the district treasury. In column 7 the total figures for the district will be given. Excess or short payments should be separately explained.

(*b.*) Column 3 of the return for the year under report should correspond with column 6 of the return for the previous year, any discrepancy being explained.

(*c.*) Column 7 should be initialled by the Treasury Accountant, who will be held responsible for the amount correctly representing the figures submitted to the Accountant-General. In this column must be shewn the actual amount returned to the Accountant-General as modified by any alterations ordered by that officer. The amount is not to be altered otherwise than according to the Accountant-General's sanction already received.

TABLE II—

(*d.*) Column 5 of the return for the year under report should correspond with column 3 of the return for the previous year, any discrepancy being explained.

(*e.*) The instruction (*c*) applies here.

(*f.*) The details of columns 3 to 7 need not be filled up.

(*g.*) Column 7 only will be filled up by the Collector on account of expenditure of the Commissioner's office.

APPENDIX ~~L.~~

[*See Section III, rule ~~22.~~*] 33

Commissioners' Annual Return XXXIII.—Disbursements of the Rate for the general management of Wards' and Attached Estates.

1	2			3			4			5			6			7			8	9
Nature of disbursement.	Expenditure incurred *on account of* the year for which the return is submitted.			Deduct amount out of that shown in column 2 which was not actually disbursed till after the 31st March of the previous year.			Balance.			Add amount disbursed in the year under review on account of the previous year.			Total of columns 4 and 5.			Amount actually paid from each treasury as shown in the treasury accounts for March to April of the year under review, submitted to the Accountant-General.			Explanation of any difference between columns 6 and 7.	REMARKS.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
Establishment.																				
Travelling allowance																				
Postage																				
Stationery																				
Contingencies ...																				
Total ...																				

Commissioner of

Instructions for the preparation of the Return.

(*a.*)—Column 5 of the return for the year under report should correspond with column 3 of the return for the previous year, any discrepancy being explained.

(*b.*)—Columns 3 to 6 will be filled up from the materials available in the Commissioner's office.

[5.]

APPENDIX (M.)

[*See Section IV, rule* 1.]

Budget Estimate of Receipts and Disbursements of Estates the property of individuals.
Estate of in the District of for the year .

Table I.—Estimate of Receipts and Disbursements.

Receipts.	Actuals of year ended. Rs. A. P.	Sanctioned estimate of current year. Rs. A. P.	Proposed estimate for year under budget. Rs. A. P.
I.—Rent			
II.—Cesses			
III.—Interest—			
(1)—On Government securities			
IV.—Receipts other than those shown above—			
1. Recovery of debts, including costs decreed in suits			
2. Sale of lands			
3. Sale of securities			
4.			
V.—Miscellaneous—			
1. Sale proceeds of			
2. Deposits			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
*12. Petty sundries not detailed above			

Disbursements.	Actuals of year ended. Rs. A. P.	Sanctioned estimate of current year. Rs. A. P.	Proposed estimate for year under budget. Rs. A. P.
VI.—Government Revenue			
VII.—Rent to Superior Landlords			
VIII.—Cesses			
IX.—Management of Property—			
1. Salary of Manager			
2. Establishment, travelling allowance, and commission			
3. *Survey, settlement, measurement, and butwarra*			
4. *Construction and repairs of cutcherry buildings and clearance of tanks and jungle in cutcherry compounds* ...			
5. *Special establishments*			
*6. Contingencies			
X.—Law Expenses—			
1. Salary of establishment			
2. Legal Remembrancer's fees			
3. Other expenses			
XI.—Maintenance of Proprietor—			
1. Salary of Guardian			
2. Allowances to proprietor and family ...			
3. Social ceremonies			
4. Religious ceremonies			
5. Doctor's fees and medicines			
6. Other expenses			
XII.—Education			
XIII.—Miscellaneous—			
1. District post assessment			

ANNEXURE C.

APPENDIX L.

[*See Section IV, Rule* 1.]

Budget Estimate of Receipts and Disbursements of Estates the property of individuals.

Estate of *in the district of* *for the year*

Table I.—Estimate of Receipts and Disbursements.

1	2	3	4	1	2	3	4
RECEIPTS.	Actuals of year ended.	Sanctioned estimate of current year.	Proposed estimate for year under budget.	DISBURSEMENTS.	Actuals of year ended.	Sanctioned estimate of current year.	Proposed estimate for year under budget.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
I.—RENT				1. GOVERNMENT REVENUE ...			
II.—CESSES				2. RENT TO SUPERIOR LANDLORDS			
III.—INTEREST—				3. CESSES			
(*a*) On Government securities				4. MANAGEMENT OF PROPERTY—			
IV.—RECEIPTS other than those shown above—				(*a*) Salary of Manager ...			
(*a*) Recovery of debts, including costs decreed in suits				(*b*) Establishment, travelling allowance and commission			
(*b*) Sale of lands ...				(*c*) *Survey, settlement, measurement and butwarra*			
(*c*) Sale of securities				(*d*) *Construction and repairs of cutcherry buildings, and clearance of tanks and jungle in cutcherry compounds* ...			
(*d*)				(*e*) *Special establishments* ..			
V.—MISCELLANEOUS—				(*f*) Contingencies			
(*a*) Sale proceeds of				5 LAW EXPENSES—			
(*b*)				(*a*) Salary of establishment			
(*c*)				(*b*) Legal Remembrancer's fees			
(*d*)				(*c*) Other expenses			
(*e*)				6. MAINTENANCE OF PROPRIETOR—			
				(*a*) Salary of guardian .			
				(*b*) Allowances to proprietor and family			
				(*c*) Social ceremonies ...			
				(*d*) Religious ceremonies ...			
				(*e*) Doctor's fees and medicines			
				(*f*) Other expenses			

Table I.—Estimate of Receipts and Disbursements—concld.

1	2	3	4	1	2	3	4
RECEIPTS.	Actuals of year ended.	Proposed estimate for year under budget.	Sanctioned estimate of current year.	DISBURSEMENTS.	Actuals of year ended.	Sanctioned estimate of current year.	Proposed estimate for year under budget.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
V.—MISCELLANEOUS—*contd.*				7. EDUCATION			
(*f*)				8. MISCELLANEOUS—			
(*g*)				(*a*) District post assessment			
(*h*)				(*b*) Municipal taxes			
(*i*)				(*c*) Income tax			
(*j*)				(*d*) Schools			
(*k*)				(*e*) Dispensaries			
* (*l*) Petty sundries not detailed above.				(*f*) Charities, including donations.			
				(*g*) *Maintenance in efficient condition of estates, buildings, and other immoveable property*...			
				(*h*) *Improvement of land and property, and benefit of ward* ...			
				(*i*) Chowkidari tax			
				(*j*) Embankment cesses ...			
				(*k*)			
				(*l*)			
				(*m*)			
				(*n*)			
* If the amounts are large the principal items should be explained.				* (*o*) Petty expenses not detailed above			
				9. RATES—			
‡ Zur-i-peshgi debts extinguished by the possession of certain lands and not by actual payment, will not be shown.				(*a*) One per cent. rate for the general management of Wards' and Attached Estates			
				(*b*) Four annas rate to defray part of the expense of Treasury Establishments			
				(*c*) Six annas rate for the audit of accounts by the Examiner of Local Accounts			
				‡ 10. PAYMENT OF DEBTS—			
				(*a*) Interest on principal debt			
				(*b*) Principal debt			
				11. INVESTMENTS—			
				(*a*) In land			
				(*b*) In Government securities			
GRAND TOTAL ...				GRAND TOTAL ...			

Note.—Every entry of which the headings are in italics is to be separately explained in the explanation sheet attached to the budget and the authority quoted when necessary. No fractions are to be shown. If a fraction exceeds ½, add another unit, otherwise reject it.

2. Municipal taxes ... ...
3. Deposits repaid ... ...
4. Schools ... ...
5. Dispensaries ... ...
6. Charities, including donations ... ...
7. *Maintenance in efficient condition of estates, buildings, and other immoveable property* ... ...
8. *Improvement of land and property, and benefit of ward* ... ...
9. Chowkidari tax ... ...
10. Embankment cesses ... ...
11. ... ...
12. ... ...
13. ... ...
14. ... ...
*15. Petty expenses not detailed above ...

XIV—RATES—
1. One per cent. rate for the general management of Ward's and Attached Estates ... ...
2. Four annas rate to defray part of the expense of Treasury Establishments ...
3. Six annas rate for the audit of accounts by the Examiner of Local Accounts, Bengal ... ...

† XV.—PAYMENT OF DEBTS—
1. Interest on principal debt ... ...
2. Principal debt ... ...

XVI.—INVESTMENTS—
1. In land ... ...
2. In Government securities ... ...

GRAND TOTAL ... GRAND TOTAL

If the amounts are large, the principal items should be explained.

† Zar-i-peshgi debts, extinguished by the possession of certain lands and not by actual payment, will not be shown.

N. B.—Every entry of which the headings are in italics is to be separately explained in the explanation sheet attached to the budget, and the authority quoted when necessary.

Table II.—Ways and Means.

		Rs. A. P.	Rs. A. P.
I.—Estimated cash balance at the commencement of the year			
II.—Add estimated receipts as shown against headings I to V of Table I			
	Total		
III.—Deduct estimated expenditure for purposes included in classes I and II of section 48 of Act IX (B.C.) of 1879—			
(*a*) Heading VI.—Government revenue			
(*b*) „ VII.—Rent to superior landlords			
(*c*) „ VIII.—Cesses			
(*d*) „ IX.—Management of property			
(*e*) „ X.—Law expenses			
(*f*) „ XI.—Maintenance of proprietor			
(*g*) „ XII.—Education			
(*h*) „ XIII.—Miscellaneous, excluding heading XIII-8			
(*i*) „ XIV.—General management, treasury and audit rates			
(*j*) „ XV.—Payment of debts			
	Total	.....	
IV.—Surplus			.....
V.—Deduct estimated expenditure—			
(*a*) Heading XIII—8. Improvement of land and property, and benefit of ward under class III of section 48 of the Act			
(*b*) „ XVI.—Investments under section 50 of the Act			
	Total		
VI.—Estimated balance at the end of the year ...			.....

NOTE.—1. The estimated cash balance at the commencement of the year shewn against heading I should be obtained with due reference to actual income and expenditure up to date of submission of the estimate and to the probable income and expenditure of the remaining months of the year preceding the year under budget. A certificate that this has been done should be attached by the Manager to the explanation sheet accompanying the budget.

2. The estimated expenditure under heading V(*a*) is ( ) per cent. of the surplus (*i.e.* the estimated cash balance and the estimated value of Government securities) estimated to be available at the close of the year previous to that under budget. The calculation by which the percentage has been obtained should be given in the explanation sheet attached to the budget.

Table II.—Ways and Means.

	Rs.
I.—Cash balance at the commencement of the year 18 -18	
II.—Add estimated receipts as shown against headings I to IV of Table I ...	
Total ...	
III.—Deduct estimated expenditure for purposes included in classes I and II of Section 48 of Act IX (B.C.) of 1879.	
(*a*) Heading 1—Government revenue	
(*b*) ,, 2.—Rent to superior landlords	
(*c*) ,, 3.—Cesses	
(*d*) ,, 4.—Management of property	
(*e*) ,, 5.—Law expenses	
(*f*) ,, 6.—Maintenance of proprietor	
(*g*) ,, 7.—Education	
(*h*) ,, 8.—Miscellaneous excluding heading 8 (*h*)	
(*i*) ,, 9.—General management, treasury and audit rates ...	
(*j*) ,, 10.—Payment of debts	
Total ...	
IV.—Surplus	
V.—Deduct estimated expenditure—	
(*a*) Heading 8 (*h*).—Improvement of land and property, and benefit of ward under class III of section 48 of the Act ..	
(*b*) ,, 11.—Investments under section 50 of the Act	
Total .	
VI.—Estimated balance at the end of the year 18 -18	

Note.—1. The estimated cash balance at the commencement of the year shown against heading I, should be obtained with due reference to actual income and expenditure up to date of submission of the estimate and to the probable income and expenditure of the remaining months of the year preceding the year under budget. A certificate that this has been done should be attached by the Manager to the explanation sheet accompanying the budget.

2. The estimated expenditure under heading V (*a*) is ( ) per cent. of the surplus (*i.e.* the estimated cash balance and the estimated value of Government securities) estimated to be available at the close of the year previous to that under budget. The calculation by which the percentage has been obtained should be given in the explanation sheet attached to the budget.

Table III.—Additional Details.

1	2	3	4	5
DEMANDS.	Estimated amount of current demand of the year under budget.	Estimated amount of arrear demand at the close of the year preceding the year under budget.	Total.	Percentage of estimate of the year under budget on the current demand, column 2.
	Rs.	Rs.	Rs	
I.—Rent due to estate				
II.—Cesses due to estate				
III.—Government revenue				
IV.—Rent to superior landlords ...				
V.—Cesses due by estate				

	Rs.
Estimated balance of principal debt at the close of the year preceding the year under budget	
Estimated amount of interest on principal debt which will fall due within the year under budget	

The 18 . } *Collector.* *Manager.*

8-3-90.

Table III.—Additional details.

1	2	3	4	5
DEMANDS.	Estimated amount of current demand of the year under budget.	Estimated amount of arrear demand at the close of the year preceding the year under budget.	Total.	Percentage of estimate of the year under budget on the current demand, column 2.
	Rs.	Rs.	Rs.	
I.—Rent due to estate ...				
II.—Cesses due to estate ...				
III.—Government revenue ...				
IV.—Rent to superior landlords				
V.—Cesses due by estate ...				

Rs. A. P.

Estimated balance of principal debt at the close of the year preceding the year under budget ... ...

Estimated amount of interest on principal debt which will fall due within the year under budget ... ...

Collector. *Manager.*

Dated

APPENDIX ~~N.~~ M

[*See Section IV, rule 7.*]

Monthly Account Current of Receipts and Disbursements of estates the property of individuals.

Estate of *in the district of* *for the month of*

RECEIPTS.	Amount. Rs.	A.	P.
I.—CASH BALANCE from last month			
II.—RENT			
III.—CESSES			
IV.—INTEREST—	Rs.	A.	P.
(1)—On Government Securities			
V.—RECEIPTS other than those shown above—			
1. Debts recovered, including costs decreed in suits			
2. Lands sold			
3. Securities sold			
4.			
VI.—MISCELLANEOUS—			
M, 2, "Income Tax." 3-10-89.			
5.			
6.			
7.			
8.			
9.			

DISBURSEMENTS.	Amount. Rs.	P.
VII—GOVERNMENT REVENUE		
~~VIII~~.—RENT TO SUPERIOR LANDLORDS		
~~IX~~.—CESSES		
X—MANAGEMENT OF PROPERTY—	Rs.	A. P.
1. Salary of Manager		
2. Establishment, travelling allowance, and commission		
3. Survey, settlement, measurement, and butwarra		
4. Construction and repairs of cutcherry buildings and clearance of tanks and jungle in cutcherry compounds		
5. Special establishments		
6. Contingencies		
XI—LAW EXPENSES—		
1. Salary of establishment		
2. Legal Remembrancer's fees		
3. Other expenses		
XII—MAINTENANCE OF PROPRIETOR—		
1. Salary of Guardian		
2. Allowances to proprietor and family		
3. Social ceremonies		
4. Religious ceremonies		
5. Doctor's fees and medicines... ...		
6. Other expenses		
XIV ~~XIII~~.—EDUCATION—		

M [M.]

ANNEXURE D.

APPENDIX M.

(See Section IV, Rule 7).

Monthly Account Current of Receipts and Disbursements of the Estates the property of individuals.

Estate of *in the district of* *for the month of*

RECEIPTS.	Amount. Rs.	A.	P.
I.—CASH BALANCE from last month			
II.—RENT			
III.—CESSES			
IV.—INTEREST—	Rs.	A.	P.
(a) On Government securities			
V.—RECEIPTS other than those shown above—			
(a) Debts recovered, including costs decreed in suits			
(b) Lands sold			
(c) Securities sold			
(d) ...			
VI.—MISCELLANEOUS—			
(a) Sale proceeds of			
(b)			
(c)			

DISBURSEMENTS.	Amount. Rs.	A.	P.
1. GOVERNMENT REVENUE			
2. RENT TO SUPERIOR LANDLORDS			
3. CESSES			
4. MANAGEMENT OF PROPERTY—	Rs.	A.	P.
(a) Salary of Manager			
(b) Establishment, travelling allowance and commission			
(c) Survey, settlement, measurement and butwarra			
(d) Construction and repairs of cutcherry buildings, and clearance of tanks and jungle in cutcherry compounds			
(e) Special establishments			
(f) Contingencies			
5. LAW EXPENSES—			
(a) Salary of establishment			
(b) Legal Remembrancer's fees			
(c) Other expenses			
6. MAINTENANCE OF PROPRIETOR—			
(a) Salary of guardian			
(b) Allowances to proprietor and family ...			
(c) Social ceremonies			
(d) Religious ceremonies			
(e) Doctor's fees and medicines			
(f) Other expenses			
7 EDUCATION			
8. MISCELLANEOUS—			
(a) District post assessment			
(b) Municipal taxes			

(d) ... ...

(e) ... ...

(f) ... ...

(g) ... ...

9. Rates — ... ...

(a). General rate under the Government Management of Private Estates Act, X of 1892.

(b). Rate for the audit of accounts by the Examiner of Local Accounts. 6-1-94.

(l) Petty sundries not detailed above... ...

VII.—SUSPENSE ACCOUNT—

(a) Deposits received ... ...

(b) Advances recovered ... ...

VIII.—TOTAL RECEIPTS, excluding opening balance ... ...

Zur-i-peshgi debts, extinguished by the possession of certain lands, and not by actual payment, will not be shown here.

GRAND TOTAL ...

(c) Income tax ... ...
(d) Schools ... ...
(e) Dispensaries ... ...
(f) Charities, including donations ... ...
(g) Maintenance in efficient condition of estates, buildings, and other immoveable property ... ...
(h) Improvement of land and property, and benefit of ward ... ...
(i) Chowkidari taxes ... ...
(j) Embankment cesses ... ...
(k) ...
(l) ...
(m) ...
(n) ...
(o) Petty expenses not detailed above ...

RATES—
(a) One per cent. rate for the general management of Wards' and Attached Estates ... ...
(b) Four annas rate to defray part of the expense of Treasury Establishments ... ...
(c) Six annas rate for the audit of accounts by the Examiner of Local Accounts ... ...

10. *DEBTS PAID—
(a) Interest on principal debt ... ...
(b) Principal debt ... ...

11. INVESTMENTS—
(a) In land ... ...
(b) In Government securities ... ...

12. SUSPENSE ACCOUNT—
(a) Deposits refunded ... ...
(b) Advances made ... ...

13. TOTAL DISBURSEMENTS ... ...

14. CASH BALANCE to credit of the estate—
(a) In treasury ... ...
(b) In hand ... ...

GRAND TOTAL ...

11

Dated 18 8-3-90.

C. A. P.—Reg. No. 390J—53—30-4-90.

XV —MISCELLANEOUS—
1. District post assessment ... ...
2. Municipal taxes ... ...
3. Deposits repaid ... ...
4. Schools ... ...
5. Dispensaries ... ...
6. Charities, including donations ...
7. Maintenance in efficient condition of estates, buildings, and other immoveable property ...
8. Improvement of land and property, and benefit of ward ...
9. Chowkidari tax ... ...
10. Embankment cesses ... ...
11. ... ...
12. ... ...
13. ... ...
14. ... ...
15. Petty expenses not detailed above...

*XVI—RATES—
1. One per cent. rate for the general management of Wards' and Attached Estates ...
2. Four annas rate to defray part of the expense of Treasury Establishments ...
3. Six annas rate for the audit of accounts by the Examiner of Local Accounts, Bengal ... ...

†XVII—DEBTS PAID—
1. Interest on principal debt ... ...
2. Principal debt ... ...

XVIII—INVESTMENTS—
1. In land ... ...
2. In Government securities ... ...

XIX —CASH BALANCE to credit of the estate at the close of the month ... ...

GRAND TOTAL ...

"XX.—SUSPENSE ACCOUNT—
1.—Deposits refunded.
2.—Advances made."

* Zur-i-peshgi debts, extinguished by the possession of certain lands, and not by actual payment, will not be shown here.
† State in the explanation sheet how the cash balance has been verified, how much of it is nominal and real, and in whose custody it is.

APPENDIX O. V

[*Section VIII* (c), *rule* 9].

Security bond to be executed by the Manager of a Ward's estate under section 101 (2) (a) of Act VIII of 1885 *for the payment of the expenses for surveys and records of rights under that Act.*

KNOW ALL MEN by these presents that I
of
the Manager under the Court of Wards of the
estate am held and firmly bound unto THE SECRETARY OF STATE FOR INDIA IN COUNCIL in the sum of Rs. to be paid to the said Secretary of State his successor in office or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my successors in office and assigns firmly by these presents sealed with my seal dated this day of and I do hereby for myself my successors in office and assigns covenant with the said Secretary of State his successors in office and assigns that if any suit shall be brought touching or concerning the subject-matter of this obligation or the conditions hereunder written in any Court subject to a High Court the same shall and may at the instance of the said Secretary of State be removed into tried and determined by the High Court of Judicature at Fort William in Bengal in its extraordinary Original Civil Jurisdiction.

WHEREAS orders have been passed by the Lieutenant-Governor of Bengal acting for and on behalf of the said Secretary of State under section 101 (2) (*a*) of the Bengal Tenancy Act VIII of 1885 that a survey shall be made and a record of rights prepared in respect of all lands which are the exclusive property of the minor proprietors of the said estate and of all lands which are held jointly by the aforesaid minor proprietors of the said estate and of in the district of

AND WHEREAS it is necessary to provide for the repayment to the said Secretary of State of the expenses incidental to the carrying out of the said survey and record of rights which in the first instance will be paid or advanced by the said Secretary of State. AND WHEREAS it has been agreed that the Manager of the said estate and the of the estate should each deposit the sum of Rs. with the Commissioner of the Division and enter into a bond in the sum of Rs. as and by way of security for the repayment of all the expenses to be incurred by the said Secretary of State his successors in office or assigns in and about such survey and record of rights as aforesaid. AND WHEREAS the said has paid to and deposited with the Commissioner of the Division the sum of Rs. as such part security as aforesaid. NOW THE CONDITION of the above written bond is such that if the said his successors in office or assigns do and shall pay to the said Secretary of State his successors in office and assigns the proportionate share payable in respect of the lands of the said estate of all the expenses incurred and to be incurred by the said Secretary of State his successors in office and assigns in and about the carrying out of the abovementioned survey and record of rights and do and shall at all times hereafter save harmless and keep indemnified the said Secretary of State his successors in office and assigns of from and against all losses damages and expenses whatsoever in respect of the carrying out of the abovementioned survey and record of rights then the above-written bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

APPENDIX O

[*See Section VIII* (*j*), *rule* 1.]

Agreement to be executed by the Manager of a Ward's Estate.

I, A. B., having voluntarily taken on myself the management of the estate of C., disqualified proprietor of D., do hereby engage with the Collector of E., that I will manage the said estate diligently and faithfully for the said proprietor, and will use every means in my power to improve the same for his [her] benefit, and will act in every respect for his [her] interest in like manner as if the estate were my own. I also engage with the said Collector to observe in all respects the provisions regarding Managers contained in Part VI of the Court of Wards' Act, 1879, and that I will derive no personal advantage from the management beyond the remuneration granted to me as Manager. In the event of any breach of trust, neglect, or omission as Manager being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX

[*See Section VIII* (*j*), *rule* 1.]

Agreement to be executed by the Guardian of a Ward.

I, A. B., having voluntarily taken upon myself the guardianship of C. disqualified proprietor of D., do hereby agree with the Collector of E., that I will execute the trust committed to me diligently and faithfully, and according to the provisions regarding Guardians contained in Part VI of the Court of Wards' Act, 1879, and that I will derive no advantage, directly or indirectly, from the ward's allowance beyond the remuneration granted me as Guardian. In the event of any breach of trust, neglect, or omission being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX ~~R.~~ ৭

[*See Section VIII (j), rule 1.*]

নাবালক অথবা নাবালকের সরবরাহকারের মালজামিনীর ফারম।

লিখিতং শ্রী সাকিন পরগনা জিলা কস্য মালজামিনীপত্রমিদং কার্য্যনঞ্চাগে কোর্ট অফ ওয়ার্ডেসের অধীনস্থ ৯ সম্পত্তি জেলা সংক্রান্ত ।

মহালের সরবরাহকারী কর্ম্মে জেলার সাকিনের শ্রী কোর্ট অফ ওয়ার্ডেসের হুকুমানুসারে মোকরর হইল সরবরাহকার মজকুর সরবরাহকারি কর্ম্ম সম্পূর্ণ মনোযোগপূর্ব্বক নির্ব্বাহ করিবেক এবং মহাল মজকুরের উপস্বত্ব কিম্বা অন্য কোন প্রকারে মজকুরের যে কিছু উহার হস্তে আসিবেক তাহার হিসাব যথার্থ ও প্রকৃতরূপে দিবেক যদি কিছু তঞ্চক তছরূপ করে এবং তৎপ্রযুক্ত উক্ত মালিকের যত ক্ষতি হইবেক তাহা সরবরাহকার মজকুর আদায়

Security to be executed by the surety of a Manager.

I , resident of pergunnah , zillah execute this security bond as surety of , resident of , zillah , who has, under the orders of the Court of Wards, been appointed as Manager of the estate lying in the district of and within the jurisdiction of the Court of Wards, and do hereby declare that the Manager shall most diligently discharge the duties entrusted of him, and render a true and faithful account of all sums connected with the estate received by him, and that in case he should commit any fraud or misappropriation, any loss

نقشه مالضامني سربراهكار مالک نابالغ يا نالايق منكه ساكن پرگنه متعلقه ضلع كاهو اقرار كرتا هون اور لكهديتا هون كه ساكن پرگنه علاقهٔ ضلع عهده مين سربراهكاري متعلقهٔ ضلع ملكيت مالک كه محال مرقوم كورٹ آف وارڈس كے تحت مين هى كورٹ آف وارڈس كا حكم سے مقرر هوا نامبرده محال مذكور كا سربراهكاري كا كام كمال تندهي سے انجام كريگا اور جو كچهه محاصل محال مذكور يا دوسرے كسي وجهه سے ازان مذكور هاتهه مين اُسكے پهنچيگا حساب اُسكا راستي اور درستي سے ديگا اگر كچهه تغلب وتصرف كرے اور اُسكے باعث جسقدر

sustained by the proprietors must be made good by him. I further declare that he will without fail carry out any orders passed by the Court of Wards and that he will, directly or indirectly, derive no personal advantage from his services beyond the remuneration granted to him as Manager. To the above effect I voluntarily execute this security bond, and for the due discharge of the trust committed to him I pledge the undermentioned property which is exclusively in my possession and enjoyment, till the performance of the condition of this security bond; and neither I myself, nor my heirs, executors, and representatives shall have power, either directly or indirectly, to alienate the pledged property by way of sale, gift, mortgage or any other way; and should the property in question be transferred by

করিবেক আর যে যে হুকুম কোর্ট অফ ওয়ার্ডস হইতে জারি হইবেক তাহা বিনা অন্যথায় আমলে আনিবেক আর আপন মোকররি মোসাহেরা ভিন্ন সরবরাহকারি কর্ম্মের দ্বারায় অন্য কোন রকমের লভ্য প্রকাশ্যরূপে বা চক্রান্তে করিবেক না এতদর্থে আমি আপন স্বেচ্ছাপূর্ব্বক সরবরাহকার মজকুরের মালজামিন ও ঐ সকল বিষয়ের জওয়াবদিহিতে আবদ্ধ হইয়া নীচের লিখিত জায়দাদ যাহা অন্যের বিনা সরাবতিতে আপন স্বত্ব ও অধিকারে আছে আবদ্ধ রাখিলাম এই জামিনির নিয়ম সমাপন পর্য্যন্ত আবদ্ধীয় জায়দাদ প্রকাশ্যরূপে বা চক্রান্তে বিক্রয় কি হেবা কি বন্ধক অথবা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী কি অছি কি আমার স্থলাভিষিক্তগণের দ্বারায় কোন প্রকারে হস্তান্তর হয় তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয় জায়দাদ যে

نقصان مالک مذکور کا ہوے سربراہکار مذکور ادا کریگا اور جو جو احکام کورٹ آف وارڈس سے اجرا پاوے اُسکو بلا تفاوت بجا لاویگا اور اپنے مشاہرہ مقررہ کے سواے دوسرے کسي صورت کے منفعت عہدہ سربراہکاري کے اُسے حیلۃً یا صریحۃً نکریگا اسواسطے مین اپنے رضا اور رغبت سے مالضامن اور متکفل جوابدهي اُن سب امورات سربراہکار مذکور کا ہوکر جایداد مفصل الذیل کو جو بلا شرکت غیر کے مملوکہ اور مقبوضہ میرے ہی مکفول کیا اور اِس ضامني کے باقي رہنے تک حیلۃً یا صریحۃً بیع اورہبہ اور رہن یا دوسرے کسي طرح انتقال کرنیکا اختیار مجھکو اور میرے ورثہ اور اوصیا اور قایم مقام کو نہین ہی اگر میرے اور میرے وارث اور اوصیا اور قایم مقام کے طرف سے کسي طرح کا انتقال عمل مین آوے تو اُس انتقال کے روسے شي مرہونہ جسکے ہاتھہ

the above means, either by myself, my heirs, executors, or representatives, to any individual, such individual, and the property itself, shall be subject to the stipulations contained in this document. If any loss or injury to the estate is caused, and if I or the Manager fail to make good such loss or injury, the Court of Wards shall have full authority (under the provisions of the law for the time being in force and which may be in force hereafter for the realisation of the arrears of Government revenue) to recover the loss by sale of the property pledged; and should the proceeds of the sale of the property pledged be insufficient to cover the loss, the Court of Wards, in accordance with the law which is in force or which may come into force for the realisation of arrear Government revenue, shall have also power to recover

ব্যক্তির হস্তে যাইবেক এই জামিনির জওয়াব দিহি ও দাওয়া ঐ ব্যক্তির উপর এবং আবদ্ধীয় বস্তুর প্রতি বর্ত্তিবেক আর সরবরাহকারের খেয়ানত সাব্যস্ত হইলে এবং তাহা উক্ত সরবরাহকার অথবা আমার দ্বারায় আদায় না হইলে কোর্ট অফ ওয়ার্ডেসের ক্ষমতা থাকিবেক যে সরকারি বাকী রাজস্ব আদায়ের জন্যে যে সকল বিধি প্রচলিত আছে, অথবা ভবিষ্যতে হইবেক তদনুসার এই জামিনীর আবদ্ধীয় জায়দাদ নিলামের দ্বারায় বিক্রয় করাইয়া খেয়ানতের টাকা উসুল করিয়া লইবেন যদি আবদ্ধীয় জায়দাদের মূল্যের দ্বারায় খেয়ানতি টাকা সংকুলান না হয় তবে ঐ কোর্ট অফ ওয়ার্ডেসের ক্ষমতা থাকিবেক যে অন্য স্থাবরাস্থাবর সম্পত্তি যাহা এইক্ষণে আমার আছে কিম্বা উত্তরকালে আমার হয় আর ঐ সম্পত্তি আমার স্বীয় নামে অথবা আমার উত্তরাধিকারী কি অছির নামে থাকে তাহা বাকি রাজস্ব আদায় কারণ এইক্ষণে যে সকল বিধি প্রচলিত

میں جاوے دعوی اور مواخذہ اِس ضامنی کے اُوپر اور شئی مرہونہ پر جایز اور قایم ہوگا اور بحالت تحقیق ہوئے خیانت سرپراہکار اور ادا نہونے اُسکے سرپراہکار مذکور یا مجھہ سے کورٹ آف وارڈس کو اِختیار ہوگا کہ جایداد مکفولہ اِس ضامنی کے بموجب قاعدہ نیلام جو واسطے اداے باقی خزانہ مقرر ہی خواہ آیندہ ہوگا بیچواکر اُسکو وصول کریں کاش قیمت جایداد مکفولہ سے زر خیانت کفایت نکرے اُس حالت میں صاحبان کورٹ آف وارڈس کو اِختیار ہوگا کہ دوسرے جو کچھہ جایداد منقولہ یا غیر منقولہ جو بالفعل میرا ہی یا آیندہ میرا ہواور وہ جایداد نام میں میرے یا میرے وارث یا وصی کے ہوے اُسکو بموجب قاعدہ نیلام جو واسطے ادائے باقی خزانہ سرکار بالفعل مقرر ہی خواہ آیندہ مقرر ہوگا بیچوا کر زر مذکورہ کو وصول کریں اِس صادہ میں

APPENDIX Q.

(*See Section VIII* (*j*), *rule* 1.)

Security in money or Government Promissory Notes to be executed by a Manager.

I , resident of pergunnah , zillah , being appointed under the orders of the Court of Wards Manager of the estate, execute this security bond for the management of the aforesaid estate, and do hereby declare that I shall most diligently discharge the duties entrusted to me and render a true and faithful account of all sums connected with the estate received by me; and that in case I should commit any fraud or misappropriation, or allow any other person to do or negligently perform any work, any loss sustained by the proprietors of the estate under my charge, must be made good by me. I further declare that I will, without fail, carry out any orders passed by the Court of Wards, and that I will, directly or indirectly, derive no personal advantage from my services beyond the remuneration granted to me as Manager, nor allow any other individual under me so to do. To the above effect I voluntarily execute this security bond, and for the due discharge of the trust committed to me, I pledge the undermentioned money and Government promissory note which has already been deposited, and which exclusively belongs to me, and neither I myself nor my heirs and representatives shall have power, either directly or indirectly, to alienate the pledged property by way of sale, gift, mortgage or any other way; and should the property in question be transferred by the above means, either by myself, my heirs, executors or representatives to any individual, such individual and the property itself shall be subject to the stipulations contained in this document. If any loss or injury to the estate is caused, I shall be liable to make it good; and if I fail to make good such loss or injury, the Court of Wards shall have full authority (under the provisions of the law for the time being in force, and which may be in force hereafter, for the realisation of the arrears of Government revenue) to recover the loss by sale of the property pledged; and should the proceeds of the sale of the property pledged be not sufficient to cover the loss, the Court of Wards, in accordance with the law which is in force, or which may come into force, for the realisation of arrear Government revenue, shall have also power to recover the amount of the loss by sale of any moveable or immoveable property, whether held in my name or in the names of my heirs, executors, and representatives, against which no objections raised either by myself or by my heirs, executors, and representatives shall stand good. I execute this security bond to the above effect.

[*Schedule of property.*]

1-2-90.

the amount of the loss by sale of any moveable and immoveable property, whether held in my name or in the names of my heirs, executors, and representatives, against which no objections raised either by myself or by my heirs, executors, and representatives shall stand good. I execute this security bond to the above effect.

[*Schedule of property.*]

আছে কিম্বা উত্তরকালে প্রচলিত হইবেক তদনুসারে বিক্রয় করাইয়া ঐ টাকা উসুল করিয়া লইবেন তাহাতে আমার অথবা আমার উত্তরাধিকারী কি অছিয়ানের কোন প্রকারের কোন আপত্তা গ্রাহ্য ও শ্রুতযোগ্য হইবেক না এতদর্থে মালজামিনীপত্র লিখিয়া দিলাম ইতি।

তফসীল জায়দাদ

کسي طرح کے کوئي عذر میرا اور میرے وارث اور اومیا کے مقبول اور مسموع نہوگا اسواسطے یہہ چند کلمہ بطریق مالضامني کے لکھدیا کہ وقت حاجت سند ہوے—فقط

تفصیل جایداد

APPENDIX S. R

[*See Section VIII (i), rule* 1.]

নাবালগ এবং নালায়েকের পক্ষে অলীর হাজিরজামিনীর ফারম।

লিখিতং শ্রী সাকিন পরগনা জেলা কস্য হাজিরজামিনীপত্র মদং কার্য্যমঞ্চাগে জেলার অন্তঃপাতী . পরগনার মহাল যাহা কোর্ট অফ ওয়ার্ডেসের অধীনে আছে কোর্ট অফ ওয়ার্ডেসের হুকুমানুসারে উক্ত মহালের মালিক অলি জেলার পরগনার সাকিনের মোকরর হইল আমি আপন স্বেচ্ছাপূর্ব্বক অলি মজকুরের হাজিরজামিন হইয়া একরার করিতেছি ও লিখিয়া দিতেছি যে যদি অলি মজকুর তলব কালীন হাজির না হয় তবে তাহাকে হাজির করিয়া দিব যদি হাজির করিতে না পারি তবে অলি মজকুরের যত দেনা হইবেক এবং যে যে

Hazir-zamini of Guardians of minors and disqualified proprietors.

I , resident of pergunnah , zillah , voluntarily execute. this *hazir-zamini* of resident of , pergunnah , zillah who is appointed as Guardian of the minor (zemindar) of the estate , situated in pergunnah , zillah , under the orders of the Court of Wards, and do hereby declare that in case he should absent himself when called upon to be present, I will procure his attendance, If I should fail to do so, I will pay the amount due by him, and will, without raising any question, be responsible for whatever he may be held liable for

نقشه حاضر ضامني ولي مالک نابالغ و نالايق

منکه ساکن پرگنه

متعقه ضلع کا هون

اقرار کرتا هون اور لکهدينا هون که

ساکن پرگنه متعلقه

ضلع کا عهده ولايت مين

مالک محال متعلقه

ضلع که محال مرقوم کورٹ

آف وارڈس کے تحت مين هی کورٹ آف وارڈس

کے حکم سے مقرر هوا مين اپنے رضا و رغبت سے

حاضر ضامن ولي مذکور کا هوکر اپني طرف سے

اقرار کرتا هون اور لکهديتا هون که اگر ولي مذکور

عندالطلب حاضر نهوے تو اُسکو حاضر کرديونگا

در صورتيکه حاضر نکرسکون تب جسقدر دين ولي

مذکور کا هوگا اور جوابدهي جن جن امورکي اُس

the due performance of the foregoing conditions, I pledge the undermentioned property which is exclusively in my possession and enjoyment, and till the performance of the conditions entered in the security bond I myself, my heirs, executors, and representatives shall have no power to sell, grant, pledge, or alienate in any way, directly or indirectly, the pledged property. If I myself, my heirs, executors, and representatives should in any way alienate it, the property itself, and the person who may become possessed of it on the strength of such alienation, shall be liable for the satisfaction of all the claims preferred in accordance with the provisions contained in this security bond. I execute this *hazirzamini* of the Guardian to the above effect.

[*Schedule of property*]

বিষয়ের জওয়াবদিহি উহার সহিত সম্পর্ক রাখিবেক তাহার জওয়াবদিহি বিনা ওজরে আমি করিব আর নীচের তফসীলের লিখিত জায়দাদ যাহা অন্যের বিনা সরাকতিতে আমার স্বত্ব ও অধিকারে আছে এই জামিনির মাতবরী জন্যে আবদ্ধ রাখিলাম এই জামিনি সমাপন পর্য্যন্ত প্রকাশ্যরূপে বা চক্রান্তে আবদ্ধীয় জায়দাদ বিক্রয় ও হেবা ও বন্ধক কিম্বা অন্য কোন প্রকারে হস্তান্তর করণের ক্ষমতা আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের নাই যদি আমার ও আমার উত্তরাধিকারী ও অছি ও স্থলাভিষিক্তের দ্বারায় কোন প্রকারে হস্তান্তর হয়, তবে ঐ হস্তান্তরের দ্বারায় আবদ্ধীয় বস্তু যে ব্যক্তির হস্তে যায় এই জামিনির জওয়াবদিহি ও দাবি ঐ ব্যক্তির উপর এবং আবদ্ধীয় জায়দাদের প্রতি বর্ত্তিবেক এতদর্থে অলি মজকুরের হাজিরজামিনী লিখিয়া দিলাম ইতি।

তফসীল জায়দাদ

سے علاقہ رکھینگے میں بلا عذر جوابدہی اسکا کرونگا اور جایداد مفصل الذیل کو جو بلا شرکت دوسرے کے مملوکہ اور مقبوضہ میرے ہی واسطے معتبری اِس ضمانت کے مکفول کیا اِس ضامنی کے باقی رہنیتک حیاۃ صریحۃ جایداد مکفولہ کو بیع اور ہبہ اور رہن یا دوسرے کسی طرح کا انتقال کرنیکا اِختیار مجھکو اور میرے ورثہ اور اوصیا اور قایم مقام کو نہیں ہی اگر میرے اور میرے وارث اور اوصیا اور قایم مقام کے طرف سے کسی طرح کا انتقال عمل میں آوے تو اُس انتقال کے روسے شئی مرہونہ جسکے قبضہ میں جاوے دعوی اور مواخذہ اِس ضمانتی کی اُسپر اور شئی مرہونہ پر جایز اور قایم رہیگا اسواسطے یہہ چند کلمہ بطریق حاضر ضامنی لکھدیا کہ عندالحاجت سند ہوے—فقط

تفصیل جایداد

APPENDIX S

[*See Section IX, rule* 2.]

Questions for the use of an Officer inspecting the Wards' Department of the Collector's office, and the Manager's and Guardian's offices.

WARDS' DEPARTMENT OF THE COLLECTOR'S OFFICE.

1. How many estates in the district are administered by the Court of Wards, under Act IX (B.C.) of 1879?

2. Are there any attached estates in the district under management; and, if so, how many, and under what orders were they each placed under the superintendence of the Collector?

3. Have all the registers mentioned in the annexed memorandum been written up to date, and have they been properly kept in each case?

4. Have all the prescribed reports, returns, and statements due up to date been received from each Manager and Guardian? What are in arrears, and why?

5. Are the periodical returns and statements relating to each estate prepared and submitted with punctuality to the higher authorities?

6. Have the accounts received up to date been properly scrutinized and examined in the manner laid down in rule 8, Section IV, Part I of the Wards' Manual?

7. Have all the Managers and Guardians executed the agreements required of them?

8. Is the personal ledger of each Manager showing his receipts and disbursements properly kept in the Account Department of the treasury, and are advice lists daily sent to Manager?

9. What is the permanent advance sanctioned for the Manager of each estate?

10. Have the directions contained in rules 18 to 25, Section IV, Part I of the Wards' Manual been strictly followed in the case of each estate?

11. What special arrangements for the receipt, custody, and disbursements of money have been made in the case of those estates to which the provisions of the rules above cited cannot conveniently be applied? Have these arrangements been reported and sanctioned?

12. What is the amount of cash balance, irrespective of permanent advances in the hands of each Manager at the present date, and how often is each Manager required to make remittances?

13. Have the securities furnished by the Managers and Guardians been tested; if so, by whom, when, and with what result?

14. When were each of the Manager's offices last inspected, and have the inspection memoranda been submitted to the Commissioner?

15. Are the deeds and documents of any estate deposited in the treasury? If so, where is the treasurer's receipt kept?

16. Have the Government or other securities belonging to wards' or attached estates been sent by the Managers to the Comptroller-General for safe custody? Have the receipts for the same been returned to the Managers?

17. Have the interests and dividends receivable up to date on Government or other securities or shares been regularly drawn and paid to the credit of each estate, and has information been furnished to the Managers for entry in their cash-book?

18. Are the bundles of English correspondence kept in proper order in accordance with the Board's Rules?

19. Are the old records of the office kept secure?

20. Are proper accounts kept of the consumption of stationery, printed forms, and postage stamps, and is it all purchased from the general management rate? Do the balances shown in the accounts agree with the actual quantity in store?

12 "What is the amount of cash balance in the hands of each Manager as ascertained from the last monthly account current, and how often is each Manager required to make remittances to the Government treasury?"
6-11-92.

16 "and." 6-11-92.

20 { "service labels." 6-11-92.
"are these articles." 6-11-92.

22 "Are." 6-11-92.

"and treasury." 6-11-92.

"rates." 6-11-92.

"have they." 6-11-92.

Memorandum of Registers to be kept in the Wards' Department of the Collector's Office.

1. Estates managed by the Revenue Authorities under Acts XXXV of 1858, XL of 1858, and IX (B.C.) of 1879.

2. Attached estates.

3. Letters received.

4. Letters issued.

5. Standing order-book.

6. Petitions.

7. All other papers received in the office except English letters.

8. Miscellaneous cases.

9. Attendance and occupation of officers.

10. Leave.

11. Government securities, stocks, bank shares, &c., appertaining to each estate.

12. Title-deeds, other valuable documents and jewellery kept in the treasury for safe custody.

13. Letter despatch book showing the consumption of postage stamps.

14. Landed property owned by Managers, Assistant or Sub-Managers (non-gazetted officers) on a remuneration of not above Rs. 50 per mensem.

6-11-92.

21. Have the establishment bills up to date been received from all the Managers and duly passed?

22. Is the general management rate due from each estate paid into the treasury regularly at the beginning of each half year, and has it been correctly calculated in each case?

23. When was the office last inspected, and by whom?

24. Have the irregularities then noticed been since remedied?

25. Are any estates managed directly by the Collector?

26. Has the Collector satisfied himself that each Manager is and continues to be mentally and physically competent for his work; that his office and books are in proper order; that his system of management is careful and sound; that the rent collections are promptly and regularly made and duly brought to credit; and, generally, that the affairs of wards are being honestly and efficiently managed?

27. Has each Manager been required to submit a diary while on tour, and are these punctually submitted?

Memorandum of Registers to be kept in the Wards' Department of the Collector's Office.

1. Register 34, as prescribed in Appendix C, Part I of the Wards' Manual.
2. Register 35, as prescribed in Appendix B, Part II of the Wards' Manual.
3. Register of letters received.
4. Register of letters issued.
5. Index register of correspondence.
6. Standing order book.
7. Register of records.
8. Letter despatch book showing the consumption of postage stamps.
9. Register of petitions.
10. Register of all other papers received in the office, except English letters.
11. Register of miscellaneous cases.
12. Register of attendance of officers.
13. Leave register.
14. Register of Government securities, stocks, bank shares, &c., appertaining to each estate.
15. Register of any title-deeds or other valuable documents of an estate which may have been kept in the treasury for safe custody.

Manager's Office under the Court of Wards.

*Name of the office inspected*_____

*Date of inspection*_____

PRELIMINARY.

1. Do the wards own any shares in a joint undivided estate and, if so, have separate accounts been opened for such shares in accordance with sections 10 and 11 of Act XI of 1859 or section 70 of Act VII (B.C.) of 1876?

2. Have all the revenue-paying and revenue-free properties belonging to the estate been registered under the Land Registration Act?

3. Are all securities, title-deeds, and other valuables kept in the treasury?

CASH-BOOK.

1. Is this book kept up in the prescribed form, and is it properly bound and are the pages numbered?

2. Are the entries shown under the proper descriptive budget heads, so as to facilitate the compilation of Table VI, Return XXXI?

3. Have the headings been properly filled up with the necessary details?

4. Are all entries regularly posted up in their specific ledgers Nos. 2, 3, 4, and 5, and is the fact noted by some fixed symbol?

5. Do the entries contain particulars of the chalan or voucher in each case?

6. Are current and arrear figures specified in the column headed "Particulars?" Is it specified to what year or years the arrears belong?

7. Have all the accounts received been examined, collected and incorporated in the cash-book?

8. Is the monthly account current of receipts and disbursements duly prepared in English for submission to the Collector? Is it in the form as prescribed in Appendix N, Part I of the Wards' Manual?

9. What is the amount of the cash in hand? Does it tally with the amount shown in the daily balance sheet? Is a balance sheet prepared at the close of each day?

10. Does the Manager submit his establishment bill punctually to the Collector for audit, and are any moneys drawn or disbursed on account of the pay of establishments until this bill is passed?

11. Does the book show that any contribution for pension or leave allowances payable by the Manager, Sub-Manager, or Guardian has been regularly paid?

12. Have the Manager and his subordinates made remittances punctually to the treasury or sudder office, as the case may be?

13. Has the system of accounts prescribed by rules 18 to 25, Section IV, Part I of the Wards' Manual been introduced? If so, are advices regularly received from the treasury?

14. Are they always supported by chalans?

15. Are the entries in the cash-book made at once on the receipt of the chalans?

16. What is the amount of the permanent advance, and is it properly entered in the cash-book?

17. Are the payments made from the permanent advance strictly confined to items of the nature for which it is assigned?

18. Are the remittances made by the Manager accompanied by triplicate chalans, viz., one for the treasury, one for the Wards' Department in the Collector's office, and one to be returned to the Manager for record in his office? Is a fourth chalan used in certificate cases and filed in the certificate record?

19. Are all sums which pass directly through the Manager's hands duly entered and accounted for in his cash-book?

20. Does the balance shown in the Manager's book tally with that shown in the treasury books?

Ledger of Rents receivable by the Estate.

1. Is each amount of rent, cesses, &c., &c., received by the estate on account of each village, estate, farm, or tenure, entered in its proper place, with reference to the entries in the chalan?

2. Do the entries in the ledger correspond with those in the cash-book in each case, and are all current and arrear figures specified.

3. Has the name of the person from whom rent or cess is recoverable been distinctly mentioned?

4. Has interest been calculated on all defaults?

5. Are interest and all cesses regularly realized along with rents?

6. Have the instalments or kists been correctly shown?

7. Are all arrears brought forward in the ledger?

8. Have the accounts been totalled quarterly for the preparation of return XXI?

9. Are comparative monthly abstracts of collections prepared for purposes of supervision and check?

10. Is a monthly report of collections and outstandings submitted to the Collector, as directed by rule 6, Section III, Part I of the Wards' Manual?

11. Have proper enquiries been made in regard to exceptionally heavy balances due from any naib, tehsildar, farmer, or tenant? Have proper steps been taken to realize the balances?

12. Have jama-wasil-bakis, kurchas, sheas, and counterfoils of rent receipts for the previous year been all collected at the sudder office? Are the

"15, 16, 17 and 18." 6-11-92.

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"M." 6-11-92.

. "Are advice lists punctually received from the treasurers, and are the supporting cháláns at once posted into the cash-book and then posted into a guard-book?" 6-11-92.

"11. Is punctuality strictly enforced in making remittances to the treasury or to the Sadar office?" 6-11-92.

"payments." 6-11-92.

"with." 6-11-92.

"for the payer?" 6-11-92.

"Are all adjustments properly excluded from the cash-book and properly entered in the general ledger?" 6-11-92.

"the." 6-11-92.

"22. Has this register been fully and punctually posted from the cash-book?" 6-11-92.

"23. Are the collections agreed monthly with those shown in the general ledger?" 6-11-92.

"7. Are the necessary abstracts of all accounts prepared at the end of the year in order to enable Table III of Return XXXI to be correctly compiled?" 6-11-92.

counter-foils of rent receipts regularly returned by the gomastahs as soon as a book is finished?

13. Have they been examined and found corrected as regards names of registered tenants, rentals, and remittances, &c.?

14. Have any local enquiries been held to test the above facts, and, if so, with what results?

15. Have the prescribed statements of irrecoverable balances been submitted for remission?

16. Have the necessary papers and reports been forwarded to the Law Department for institution of suits regarding arrears more than a year old?

17. Have any claims been barred by limitation? If so, who is responsible for the amount thus lost to the estate, and what measures have been adopted to enforce responsibility?

18. Do any suits remain to be instituted in respect of arrears of two years' standing?

19. What check is exercised over the remittances of naibs and tehsildars, and have they sent in all their collections?

20. If not, have the necessary accounts been prepared and measures adopted with a view to the recovery of the amounts collected, but not remitted?

21. Are the cheque forms of rents receipts consecutively numbered, and are they bound up in books?

LEDGER OF DEBTS DUE TO THE ESTATE.

1. Have the individual ledger accounts of all debtors to the estate been brought up to date?

2. Has interest been calculated and added to the amount shown at the end of the previous quarter?

3. Have proper steps been taken for the recovery of the debts including interest?

4. Are any barred or likely to be barred by limitation?

5. Are all debts secured by proper bonds? Are these registered?

6. Have all irrecoverable debts been written off under proper sanction?

LEDGER OF REVENUE, RENTS AND CESSES PAYABLE BY THE ESTATE.

1. Have all the estates, tenures, and under-tenures belonging to the estate been entered in the ledger?

2. Do the headings give full particulars of the revenue or rent and cesses payable, the instalments by which they are payable, as well as the parties to whom payable?

3. Have the accounts of revenue, rent, road, public works, and dâk cess due by the estate for the current year, been prepared and paid, instalment by instalment. If not, why not?

4. Have all demands against the estate on the above accounts been punctually paid for the previous year?

5. Have valid discharges for all payments made been obtained?

6. Have any demands remained unpaid when funds were available for payment?

7. Has the requirement of the law, that the Government revenue and all cesses and other public demands shall be the first charge, been strictly adhered to?

LEDGER OF DEBTS PAYABLE BY THE ESTATE.

1. Have all debts due by the estate been entered in this ledger with their particulars in full?

2. Has interest been calculated and added up to the close of last quarter?

3. What prevents the debts being paid up at once, and what steps are being taken for their payment?

4. Have any debts remained unpaid when there were sufficient funds available?

Register of Decrees in favour of the Estate.

1. Is the register of decrees kept up in the prescribed form? Have all decrees been entered in it?
2. What steps have been taken to realize the sums due under the decrees in each case?
3. Are any decrees approaching the period of limitation, and, if so, what is being done to realise the amount or to keep the decree alive?
4. Are enquiries regarding outstanding decrees regularly made, and is sanction applied for to their being written off, when found to be irrecoverable?
5. What is the amount of outstanding decrees in favour of the estate, and what amount has been recovered during the current year?

Register of Suits.

1. Is the register of suits complete, and has it been written up to date? Is it in the prescribed form?
2. Have all proposals for the institution of suits except rent suits been submitted to the Collector for the sanction of the Commissioner? If not, how many have been pending, and how long?
3. Have the suits sanctioned been actually instituted? If not, why not?
4. Have the suits been conducted in accordance with the rules issued by the Legal Remembrancer?
5. Have the results of all suits been duly communicated to the Manager's office by the mofussil officers, and have all subsequent steps been properly taken?
6. Is the sanction of the Commissioner invariably obtained previous to compromising a suit?
7. Are all suits brought against the estate duly reported to the Commissioner, and are the results of these suits communicated to the Commissioner?
8. Are separate accounts kept of expenditure connected with each suit or case?
9. How many suits have been instituted for and against the estate during the year, and with what results, respectively?

Register of Decrees against the Estate.

1. Is this register complete and properly kept?
2. Have any decrees against the estate been unpaid, and, if so, why?
3. Is the order of the Collector obtained as to the mode in which each decree is to be satisfied?
4. What is the amount of outstanding decrees against the estate, and what amount has been paid during the current year?

Register of Records.

1. Have the records been properly arranged?
2. Has an index been prepared?
3. Is the record room secure from fire and depredation?
4. Are the records kept clean and dry?
5. Where are the receipts for papers taken out kept?
6. Are proper steps taken to get back all papers taken out?
7. Are lists from time to time prepared for the destruction of papers not required to be permanently kept?
8. Has any portion of the estate been surveyed and measured, and, if so, are the survey records and plans in good order? Have these been properly registered?
9. Is there sufficient accommodation in the record-room?

Register of Letters, &c.

1. Are all letters properly assorted and the subjects noted in the register of files?

"result." 6-11-92.

8. "settled" 6-11-92.

"9. Are the rules for the maintenance of records prepared under Chapter X of Act VIII of 1885, prescribed in rule 10A, Section VIII(*c*), Wards' Manual, observed? If not, why not?" 6-11-92.

"How is the progress of expenditure watched against the budget allotment?" 6-11-92.

2. Is the correspondence of each year kept in separate compartments?
3. Can the reference clerk readily bring out any bundle required?
4. Is he acquainted with the Board's Rules regarding the arrangement of records?
5. Are the docket slips in proper form?

REGISTER OF SETTLEMENTS.

1. Have the settlements of estates or tenures been made by the Manager in each case with the previous sanction of the proper authority?
2. Is the ordinary form of leases granted to tenants complete and accurate?
3. Is the increase or decrease of rents effected by settlement or resettlement included in the periodical returns?

REGISTER OF SECURITIES.

1. Have all officers required to furnish security done so?
2. Are the security bonds good?
3. Have the properties pledged been tested? If so, by whom, when, and with what results?
4. Where are the reports of the testing officers kept? Are they referred to when the properties are tested in subsequent years?
5. What steps have been taken in those cases in which the securities furnished have been found to be inadequate or invalid?

GENERAL.

1. Have the other registers mentioned in the annexed memorandum been written up to date?
2. Have the budget estimates been drawn up in accordance with the rules in Section IV, Part I of the Wards' Manual, and are they complete?
3. Has the budget been exceeded, or is it likely to be exceeded, in any particular?
4. Are the materials for the compilation of the periodical returns and reports properly prepared, and are they punctually submitted? What are now overdue?
5. Has the estimate of probable cost of pending and foreseen litigation been submitted to the Legal Remembrancer?
6. Has the amount required by the Legal Remembrancer for the purpose indicated above been remitted for credit to the "Litigation Fund?"
7. Is the work of the office fairly distributed amongst the clerks and mohurrirs?
8. Are any of the employés related to the Manager or the wards?
9. Have any means been devised for exercising periodical and frequent checks upon the collections and against their misappropriation, as well as for preventing any tampering with the accounts of their tehsils by gomastas. And are the gomashtas required to submit any periodical returns or accounts for the purpose?
10. Do the Manager and his superintendents and naibs move about and attend to their duties while away on tour?
11. Have mofussil offices been regularly inspected, and the inspection reports submitted to the Collector?
12. Have any complaints been received against any mofussil or sudder officer, and, if so, how have they been disposed of?
13. When was the office last inspected, and by whom?
14. Have the irregularities then noticed been since remedied?

Memorandum of Registers to be kept in a Manager's Office.

1. Cash-book.
2. Ledger of rents recoverable by the estate. This is properly the towjih account.
3. Ledger of debts due to the estate. (No special form is needed.)
4. Ledger of revenue, rents, and cesses payable by the estate.

5. Ledger of debts payable by the estate. (No special form is needed.)
6. Register of suits, original or appeal (in the form prescribed by the Legal Remembrancer).
7. Register of decrees in favour of the estate (in the form prescribed by the Legal Remembrancer).
8. Register of decrees against the estate (in the above form with the necessary alterations).
9. Register of revenue-paying estates, under-tenures, and revenue-free and rent-free properties belonging to the estate. (No special form is needed.)
10. Register of title-deeds. (No special form is needed.)
11. Register of records. (No special form is needed.)
12 Register of moveable properties. (No special form is needed.)
13. Catalogue of books, gazettes, &c., in the library. (No special form is needed.)
14. Register of letters received (in the form prescribed by the Board).
15. Register of letters issued (in the form prescribed by the Board).
16. Index register of corespondence (in the form prescribed by the Board).
17. Standing order book. (No special form is needed.)
18. Register showing the occupation of the peons. (No special form is needed.)
19. Letter despatch-book showing the consumption of postage stamps. (No special form is needed.)
20. Register of settlements (in the form prescribed by the Board with the necessary changes).
21. Register of the securities furnished by officers in the employ of the estate. (No special form is needed.)
22. Register of attendance of officers (in the form prescribed by the Board with the necessary changes).
23. Leave register. (No special form is needed).
24. Register of petitions (in the form prescribed by the Board.)
25. Register of all other papers received in the office, except English letters (in the form prescribed by the Board).
26. Register of miscellaneous cases (in the form prescribed by the Board).

Guardian's office under the Court of Wards.

1. Is the Guardian's office in good order?
2. Does the Guardian keep proper accounts and take receipts for all moneys disbursed?
3. How is the family expenditure managed, and who superintends it?
4. How is the minor being educated? Is the progress made by him satisfactory?
5. If a minor has reached the age of 18 years, what steps have been taken to initiate him in the system of the management of his property?
6. What care is taken of the minor's health and morals? What is the character borne by him?
7. Is the family dwelling-house in good order?
8. Are the Guardian's accounts punctually submitted for audit?

APPENDIX ~~U.~~ T

[*See Section IX, rule* 3.]

Circular, dated the 27th June 1878.

Lord H. Ulick Browne.

THE forms detailed below have been prescribed by the Board for the use of tehsildars and others engaged in collecting rents in Government estates :—

1.—Jummabundi register or rent-roll of each mouzah.
2.—Jumma-wasil-baki of each ryot.
3.—Register of collections.

Registers to be kept in the Manager s office.

1. Letters received.
2. Letters issued.
3. Standing order-book.
4. Petitions.
5. All other papers received in the office except English letters.
6. Miscellaneous cases.
7. Attendance and occupation of officers.
8. Leave.
9. Title-deeds, other valuable documents, jewellery, &c., kept in the treasury.
10. Letter despatch book showing the consumption of postage stamps.
11. Securities furnished by officers in the employ of the estate.
12. Records.
13. Index of correspondence.

13A. General Ledger.

14. Cash-book.
15. Ledger of rents recoverable by the estate. This is properly the tauzi account.
16. Ledger of debts due to the estate.
17. Ledger of revenue, rents, and cesses payable by the estate.
18. Ledger of debts payable by the estate.
19. Suits, original or appeal.
20. Decrees in favor of the estate.
21. Decrees against the estate.
22. Revenue-paying estates, undertenures, and revenue-free and rent-free properties belonging to the estate.
23. Moveable properties.
24. Catalogue of books, gazettes, &c., in the library.
25. Occupation of peons.
26. Settlements.
27. Ledger of Advances.
28. Adjustment Register of advances.
29. Ledger of deposits.
30. Adjustment Register of deposits. 6-11-92.

4.—Register of daily receipts and disbursements.
5.—Check receipt*
6.—Abstract of mehalwari account.
7.—List of defaulters of more than two years.
8.—Pass-book.*

2. The above will now be the only standard forms, as they appear to be more complete and concise than any set now in use. The Board, however, would not enforce their introduction into such districts as already have forms of their own in use with which the establishments are familiar, and which are found suitable, but leave it to the discretion of the Commissioners and District Officers to determine whether the new forms should be introduced or not.

3. Though every care has been taken to omit no detail of importance in these forms, they may yet probably prove defective in some point or other when tested by actual experience. All Commissioners and Collectors who introduce them are therefore invited to make further suggestions, so far as may appear necessary after actual trial. All these will be considered from time to time, and, if approved, will be incorporated in future issues of the forms.

4. The Board think that these forms will also be well adapted to all wards' estates in which khas collections are made from the ryots, and will greatly facilitate the auditing of their accounts. They therefore authorize their introduction into any ward's estate, while they must be introduced into any such estates as have not already got a good system of accounts. They should ordinarily also be introduced into all new wards' estates in which there are khas collections.

5. The Commissioners are requested to submit after six months from this date a report as to how far they have introduced these forms, and how far they have availed themselves of the discretion allowed to them of not to adopt them.

7. Two sets of the forms, *(a)* with and *(b)* without specimen entries, have been printed in English. Bengali and Hindi versions of the forms 1 to 5, with and without sample entries, have also been printed. Local officers can procure the needful number of copies of each by sending their indents to the Superintendent of Stationery. It may be noted, however, that the Superintendent of Stationery will supply only the forms now prescribed by the Board. Those officers who do not like to use these forms must make their own arrangements for the supply of the forms they use, as they would appear to have done hitherto.

8 One copy of each of the forms, with and without specimen entries, both in English and Vernacular, are herewith enclosed.

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* This form has been superseded by that prescribed in Schedule II of Act VIII of 1885.

* These two forms have been superseded by those prescribed by schedule II of Act VIII of 1885 and Circular Order No. 8 of March 1892 respectively. 3-6-92.

No. 1.—*Jummabundi Register or Rent-Roll of Mouzah (or Bazar)* , *Mehal* , *Towjih* . *No.*

Consecutive No.	Total area of each mouzah as far as known.	Whether tenure-holder or ryot.	Name of tenure-holder or ryot.	Number in Register No. 2.	LAND.				RENT.		Date of pottah, if any, and term of pottah.	Remarks showing changes and mutations.
					Numbers of plots if known.	Area of each plot.		Total area of holding.	Rent.*	Road cess and public works cess.		
						Cultivated.	Uncultivated.					
1	2	3	4	5	6	7	8	9	10	11	12	13
	Bs. C. C.					Bs. C. C.	Bs. C. C.	Bs. C. C.	Rs. A. P.	Rs. A. P.		* In this and all other returns any special payments that may have been contracted for, such an addition to meet the salary of the putwári, and embankment cess, &c., should, wherever practicable, be consolidated with the *rent* and not shown separately.

NOTE.—The mouzahs should be numbered consecutively, and separate sheet or sheets should be allotted to each mouzah.
The difference between columns 2 and 9 should be explained.
Th amounts in columns 10 and 11 must agree with those shown against similar heading in form No. 2.
The numbers of plots and quantity of land in each plot need not be filled up for tenure-holder. When the figures in columns 6, 7, 8, and 9 differ from those of the preceding year, the difference must be explained.

No. 2.—*Jama-Wasil-Baki of each Raiyat of Khas Mahál* *for the year* 18 .

No.
Name of raiyat
Residence
Mauza

	Rs.	A.	P.
Annual rent	14	0	0
Road cess and public works cess ...	0	7	0
Total ...	14	7	0

* Area of holding ... 14Bs.

Dates.	Rent.	Road and public works cesses.
	Rs. A. P.	Rs. A. P.
1st April	7 0 0	0 3 6
1st October	3 8 0	0 1 9
1st January	3 8 0	0 1 9

Detail of mutations and alterations of area and rent during the year, if any. (*See* instructions.)†

Collections.		Instalments.	Description of items.	Rent due, *i.e.*, arrears of previous years and current rent.						Road and public works cesses, *i.e.*, arrears of previous years and current demand.						Remarks.
Date.	No. of counterfoil receipt.			18 .	18 .	18 .	18 .	Total arrears.	Current.	18 .	18 .	18 .	18 .	Total arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Arrears of previous years ...	...	...	...	Rs. A. P. 4 0 0	Rs. A. P. 4 0 0	Rs. A. P. ...	...	...	...	Rs. A. P. 0 4 0	Rs. A. P. 0 4 0	Rs. A. P. ...	
		1st April ...	Demand ...	...	...	...	...	...	7 0 0	...	...	...	...	...	0 3 6	
				...	...	...	4 0 0	4 0 0	7 0 0	...	...	...	0 4 0	0 4 0	0 3 6	
10th April ...	120	.....	Payment ...	...	...	...	1 0 0	1 0 0	5 0 0	...	...	...	0 4 0	0 4 0	0 2 0	
				...	...	...	3 0 0	3 0 0	2 0 0	...	...	...	...	...	0 1 6	
		1st October	Demand ...	...	...	...	...	...	3 8 0	...	...	...	...	...	0 1 9	
				...	...	...	3 0 0	3 0 0	5 8 0	...	...	...	...	...	0 3 3	
15th October	10	.....	Payment ...	...	...	...	2 0 0	2 0 0	5 8 0	...	...	...	...	...	0 3 3	
				...	...	...	1 0 0	1 0 0	...	...	...	...	...	...	...	
30th October	.....	.....	Remission ...	...	...	...	1 0 0	1 0 0	...	...	...	...	...	...	...	
				...	...	...	...	...	...	...	...	...	...	...	...	

NOTE.—The specimen entries above show how the columns are to be filled up. First, the arrears of previous years are shown, then the demand of the first kist, and then the total is struck. If payments are made before the next kist, they are entered, and the balance still due is struck. If not, the demand of the next kist is entered and the total struck. Then any payment is entered and the balance struck, and so on. The principle is to show regularly up to date, by adding every new demand and subtracting every amount paid (or remitted), the actual amount outstanding against the tenant. In the first two columns are to be entered the date and number of counterfoil receipts against payments, and the date against remissions, shown in column 4.

* Where *bhaoli* cultivation prevails, mention in a note at the bottom of the page how much of the area was cultivated *bhaoli* with each kind of crop, the rent payable for each such crop, the total *bhaoli* rent of the year, and the equivalent in cash.

† In case of transfer enter here the name and residence of the new tenant, the mode of transfer, whether by sale, inheritance, &c., and the date on which it took effect. If a portion only of the holding was transferred, enter also the area, the rent of that area, and the number of the new tenant in this register. A new page must at once be given in this register to the new tenant of the portion which has changed hands, with particulars of the rent and cess payable by him, and his account will be kept on that page. The old tenant will then continue to be liable for the rent of the portion of the holding remaining in his possession, and entries regarding him will continue to be made in his own page.

If in consequence of any enquiry made during the year, any alteration is found in the area of the holding and the tenant is made liable for a higher or lower rent, the alteration in the area should be noted here, together with the new rent payable, and the date from which it is payable.

3-6-92.

No. 2—. Jumma-Wasil-Baki of each Ryot of Khas Mehal in the district of for the year 18 .

INSTALMENTS

No.
Name of ryot
His residence
Mouzah
Mehal
Pergunnah

Rs. A. P.

Annual rent ... ...
Road cess and Public Works cess ...
Total ...

Month.	Rent.	Road Cess. and Public Works Cess.	Month.	Rent.	Road Cess. and Public Works Cess.
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
April			October ...		
May			November ...		
June			December ...		
July			January ...		
August ...			February ...		
September ...			March ...		

Detail of mutations, if any—
Name of new ryot—
His residence—
Mutations how effected.
Extent of mutations—
Date—

COLLECTIONS.		Instalments.	Description.	RENT FOR YEAR.						ROAD CESS AND PUBLIC WORKS CESS FOR YEAR.						REMARKS.
Date.	No. of counterfoil receipts.			18 .	18 .	18 .	18 .	Total arrears.	Current.	18 .	18 .	18 .	18 .	Total arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs.A.P.	Rs.A.P.	Rs.A.P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.A.P.	Rs.A.P.	Rs.A.P.	Rs. A. P.	Rs. A. P.	Rs. A P.	
			Arrears of previous year.													
		April ...	Demand ...													
		May ...	Ditto ...													
		.....	Payment ...													
		June ...	Demand ...													
		.....	Remission ...													
		.....	Payment ...													

NOTE.—Remission should be deducted in a line of this account on the date on which they are allowed, quoting authority and the amount due reduced accordingly.

No. 3.—Register of Collections on account of Khas Mehals in the district of for the year 18

DATE.	Number of counter-foil receipt.	AS PER REGISTER No. 2.		Name of tenure-holder or ryot.	RENT.		ROAD CESS AND PUBLIC WORKS CESS.		OTHER COLLECTIONS.		Total of each ryot.	Total of each day.	REMARKS.
		Mouzah.	Number.		Arrear.	Current.	Arrear.	Current.	Arrear.	Current.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

NOTE.—Each tehsildar or collecting officer who accounts separately for this collection should keep this register and register No. 4 separately. In large estates, where many tehsildars are employed, special arrangements should be made for consolidating the separate accounts of the tehsildars into a general account.

No. 4.—Register of Daily Receipts and Disbursements on account of the Khas Mehals in the district of for the year 18 .

DATE.	RECEIPTS.		DISBURSEMENTS.		
	Detail.	Rupees.	Detail.	Rupees.	No. of Challan or Voucher.
1		3	4	5	

Note.—Each tehsildar or collecting officer who accounts separately for his collections should keep this register and register. No. 3 separately. In large estates, where many tehsildars are employed, special arrangements should be made for consolidating the separate accounts of the tehsildars into a general account.

Note—(1) No fractions to be shown.
(2) No annual returns in this form are required.
(3) All collectors in excess of demand should be noted in the column of remarks.
(4) The balances should be explained as required by C. O. No. 1 of December 1880.
(5) The punctual submission of this return is particularly requested—vide C. O. No. 2 of August 1880.

No. 6.—Detailed account of Estates held under direct management in the district of for the quarter ending 188 .

Towjih number.	Name of Estate.	Number of ryots paying rent regarding whom a separate sheet of register No. 2 is kept.	Total annual demand on the estate.	Amount of demand due up to end of period under review.		Remissions since the beginning of the year.		Remaining realizable amount for collection.	Collections.				Balances of realizable demand outstanding at the end of the period under review.							Remarks.
									Total of collection since beginning of current year.		Collections during the period under review.		Arrear.					Of current demand, column 10 *minus* column 13.	Total of columns 22 and 23.	
				Arrears up to end of previous year which were outstanding on the first day of the current year as shown in column 24 of the last statement of preceding year.	Amount of the demand of the current year.	Out of arrear demand in column 5.	Out of current demand in column 6.	Arrears (column 5, less column 7).	Current (column 6, less column 8).	Total of columns 9 and 10.	Arrears out of amount shown in column 9.	Current out of amount shown in column 10.	Total of columns 12 and 13.	Arrears, *i.e.*, the portion of the amount shown in column 12 collected during the period under review.	Current, *i.e.*, the portion of the amount shown in column 13 collected during the period under review.	Total of columns 15 and 16.	Of previous year.	Of second year.	Of third year.	Of more than three years.	Total of columns 18 to 21 to tally with column 9, less column 12.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Rs.

Total collections remaining in the hands of tehsildars as per last return ... ...

Total collections as per this return, column 17 ... ...

Total ... .

* Amount remitted to treasury during the period under review ... ...

Balance in the hands of the tehsildar ... ...

* (*Note.*—The amount against this head should be initialled by the Accountant.)

No. 7.—*List of Defaulters of more than two years in the Khas Mehals of the district of* *for the year* 188 .

As per Register No. 2.			Names of Defaulters.	Arrears due on what account.	Amount of arrears for				Remarks.
Mehal.	Mouzah.	Number.			Earlier years.	Third year.	Second year.	Total.	
1	2	3	4	5	6	7	8	9	10
					Rs. A. P.	Rs. A. P,	Rs. A. P.	Rs. A. P.	

No. 8.—*Pass Book. The Treasury of* *in account current with Khas Mehal collections of the* *district.*

Dr. Cr.

Date.	Number of challan.	Amount. Rs.	A.	P.	Initials or signature of Treasury Officer.	Date.	Number of cheque.	Name of payee.	Amount. Rs.	A.	P.	Initials or signature of Treaury Offiscer.

No. 8.—*Pass Book. The Treasury of* *in account current with Khas Mahál Collections of the* *District.*

Dr.

Date.	Number of chálán.	Amount.			Initials or signature of Treasury Officer.
		Rs.	A.	P.	

3-6-92.

Circular Order No. 8 of March 1892.

The Hon'ble Sir H. L. Harrison, Kt.

In compliance with the desire of Government the Board have, after obtaining the opinions of Collectors of districts where the number of Government estates is large, considered whether a revision of the forms of registers prescribed in Appendix A, Chapter III of The Board's Rules, 1888, is necessary. It appears to them that the existing forms are suitable, slight alterations being, however, required in two.

2. In Register No. 8—Pass-book—the second-half relating to disbursements is not needed. It is hereby cancelled. The first-half only will be printed in future.

3. Register No. 2—Jama-Wasil-Baki—has not hitherto been used everywhere, under the impression that it is too cumbrous and complicated for the subordinate tahsil officers. If the form is carefully examined, however, it will be found to be quite simple, being substantially an adaptation of the form used by the zamindars of private estates. It is only necessary that plain instructions should be given as to the mode of making the entries, and these are now furnished at foot of the specimen page annexed. The headings have also been slightly modified in the direction of greater simplicity, and provision has been made for noting alterations of area and rent as well as mutations of holdings. The register will in future be printed in this modified form, which is to be substituted for that on page 42 of the Board's Rules, 1888.

At the beginning of each register a copy of the specimen page annexed should be inserted for reference by the officer keeping the register. The other pages will not have the instructions and notes printed on them. With these specimen entries and the instructions and notes for their guidance, the Board consider that no difficulty should be experienced in getting the register properly maintained by the subordinate establishments for all estates in future. The Deputy Collector or other superior officer in charge of Government estates should see that all the subordinates learn to use the form, and in future it must be introduced everywhere.

4. Copies of the forms should be obtained from the Superintendent of Stationery by indent in the usual manner. 3-6-92.

APPENDIX V.U

[*See Section IX, rule* 4.]

SPECIAL RULES FOR CHOTA NAGPORE SETTLEMENTS.

1. The zemindars of Chota Nagpore formerly received from their ryots in addition to the money-rent, gifts of grain and predial services. These gifts and services have in some localities been abandoned, compensation for their abolition being received by the zemindar in the form of an increase in the money-rent. Care must be taken that the claim to recover such gifts or services is not a second time used as a ground of enhancement.

2. When such gifts or services have become obsolete without having been commuted into money-payments in the shape of increased rents, the ordinary rules prescribed by law and executive authority for the enhancement of rent may be applied, so far as may be practicable, no regard being had to the value of such obsolete gifts or services.

3. When the gifts and services are still received, it will generally be desirable to commute them, with the consent of the ryots, for money-payments, to be amalgamated with the rent. These money-payments shall not be considered as enhancements for the purpose of the next following rule.

4. Under ordinary circumstances the total rents of the lands situated in one village and liable to enhancement shall not be enhanced by more than 66 per cent. nor shall the total rents of the lands situated in one estate and liable to enhancement be enhanced by more than 33 per cent. If in any instance the settlement officer proposes to enhance by more than these proportions, he shall specially report the case in detail for orders.

5. In a great part of Chota Nagpore the unit of land adopted for the determination of rents is not a definite unit, such as an acre or a bigha, but is an indefinite quantity, such as an *ana* or a *powa*, the extent of which cannot be determined, since it varies even in the same village. Where rents are calculated on these indefinite units, it will generally be desirable that acreage rents, that is, rents based on some definite standard of area, should be introduced. The question whether such an innovation should be made in any case will be decided by the superior revenue authorities on receipt from the settlement officer of a report shewing the circumstances.

6. Where it is proposed to introduce a system of fixing rents according to definite areas, the settlement officer should consolidate the money-rent with such further money-payments as may be equivalent to value of gifts or services hitherto payable to the landlord, and distribute the total according to soil quality over the area (ascertained by the survey) of land on which rent, whether in the shape of money or otherwise, is actually paid. The following example is given of the method by which this rule will be worked :—

Example.

The assessable portion of a village A is found to consist of 138 acres. It yields a rental including cesses, the value of predial services and the value of gifts, amounting to Rs. 132. Of the 138 acres, 60 are rice lands, viz., 30 of the first class, 20 of the second, and 10 of the third : 58 acres are high lands, viz., 8 of the first class, 30 of the second, and 20 of the third : 10 acres are "korker" lands, viz., 4 of the second and 6 of the third classes respectively, and 10 acres are first class rice land hitherto left rent-free under an invalid title.

Note to rule 1.—The object of this rule is to prevent those gifts and services from being used a second time as a ground of enhancement—not to prevent enhancements from being made on other grounds, supposing that such grounds exist.

Note to rule 4.—The Government orders do not make the Bombay restrictions generally applicable, but confine them to the Dhunwar settlement. Still it appears desirable to have a rule which shall keep the subject of excessive enhancements before the settlement officer's mind. Only the lands liable to enhancement, and not the whole village, should be taken into consideration.

Let A represent the rents of lands not liable to enhancement in a village, and B represent the rents before enhancement of the lands which are liable, then the original rental would be A + B. The limit of enhancement would not be (A + B) × $\frac{66}{100}$, but would be B × $\frac{66}{100}$.

Assuming the following scale of assessment (taking the rate of first class low lands as the unit), *i.e.*—

Low lands	First class	1
	Second ,, ...	$\frac{3}{4}$
	Third ,, ...	$\frac{1}{2}$
High lands	First ,, ...	$\frac{3}{5}$
	Second ,, ...	$\frac{1}{4}$
	Third ,, ...	$\frac{1}{8}$
Korker	First ,, ...	$\frac{1}{2}$
	Second ,, ...	$\frac{3}{8}$
	Third ,, ...	$\frac{1}{4}$

and not taking into account the rent-free lands, we have the following equation (x being taken to represent the rate of an acre of first class low lands)—

$$30x+15x+5x+3x+7\ 5x+2{\cdot}5x+1{\cdot}5x+1{\cdot}5x+0 = 1{\cdot}32,$$

or $66x = 132$

and $x = {\cdot}2$

From this value of x the rates for the other descriptions of land may be deduced in accordance with the above scale.

7. If after distributing the rent in the manner prescribed in the last preceding rule, the settlement officer considers it desirable to increase the rent, the proposed enhancement must be dealt with on its own merits and in the usual way. Rule 4 will apply to such enhancements.

8. If the ryots agree to pay an enhanced rent, registered pottahs should be given, and registered kabuliyats taken from them.

9. If any ryot or ryots having rights of occupancy be not present, or do not agree to pay an enhanced rent, the manager may file applications under the Chota Nagpore Landlord and Tenant Act. Before, however, applications are filed on any large scale, the facts must be reported to the Board, who, in cases of special importance, will take the orders of Government.

10. Enhancements on a large scale of the rent of ryots should not be made without the approval of the Board.

11. In cases where no information exists as to the money-rents, or as to the value of the grain or feudal services paid by individual ryots to farmers, the object of the settlement officer should be so to adjust the rates of rent proposed by him as to yield village rents not exceeding the sums paid by the farmers by a larger increase than may be reasonably supposed to be commensurate with the farmer's profits, or than may be within the limits prescribed by law or order in other parts of the country where the practice has been to make detailed settlements.

The *fact* that certain gifts of grain are made or services rendered must not be assumed against the ryots, but must be proved by the landlord, though he may not be able to prove the *value* of such gifts and services. The main object is to introduce area rates adapted to soils according to their several qualities, and this would be defeated by an attempt to effect considerable enhancements.

12. In such cases as those referred to in the last preceding rule, conferences should be held in places selected as much as possible to suit the convenience of the ryots, and therefore to secure their attendance, at which the settlement officer should explain his objects fully and patiently to the ryots. A written or printed statement of these objects should be given to the headman of the village in his own vernacular, and time should be given to the ryots to consult among themselves and to realise the probable effect of the proposal.

Note to rules 8 and 9.—The draft instructions presume an unanimous decision of all the ryots intended to accept or reject the settlement officer's proposals. Probably as a general rule there would be an unanimous decision of those who might be present, but possibly in some instances there might be differences of opinion. A greater difficulty, however, lies in the fact that not all the ryots will generally be present so as to give their consent or refusal. As a fact many ryots go away in search of work, and are absent throughout the cold weather or longer, leaving their lands in the charge of some relative. How far can the absent ryot be bound? It seems unfair that the landlord should be debarred from enhancing (through the settlement officer) merely by the absence of the ryot. On the other hand, how is the ryot to be bound by the acts of others done in his absence? Is it to be held that he is bound by the consent of the relative whom he has left in charge, although the settlement may not have been so much as contemplated when he went away? Practically there is no doubt that he would acquiesce in a settlement accepted by the village generally, by the headman, and his own representative; but how is this to be worked into the rules? An attempt has been made to solve the problem by requiring the manager to apply to the Deputy Commissioner in the case of absent, as well as in that of recusant ryots possessing rights of occupancy. It is only to such ryots that sections 21 to 24, 27 and 28 of Act I (B.C.) of 1879 apply.

13. The conferences should be held in a sufficient number of places, and after sufficient notice to ensure that every ryot shall have a fair opportunity of being present.

14. During the progress of these conferences the settlement officer should record in the most minute detail the fullest information regarding the history of the estate, the classes of cultivators residing on the estate, and the local customs on all the points connected with the land. The report should be a complete statistical account of the land, and should include the following details:—

(*a*) The history of the estate so far as it relates to the rates of rent hitherto paid on it, and in the manner in which they have been assessed.

(*b*) The classes of cultivators residing on it.

(*c*) The claims to hold at privileged rates of rent brought forward by ryots alleging themselves to be the original clearers or improvers of the soil, or the descendants of such clearers or improvers.

(*d*) Claims to hold at privileged rates made on any other grounds than those mentioned in (*c*).

(*e*) The village customs in regard to such holdings or those specified under (*c*) and (*d*).

(*f*) The village customs in regard to gifts to the landlord.

(*g*) The village customs in regard to services to be rendered to the landlord.

N.B.—Under these last two heads an attempt should be made to estimate the value of such gifts or services, as the case may be, and gifts or services exacted from particular individuals or classes should be distinguished from those demanded from the villagers generally.

(*h*) The unit of measurement adopted, the reason for selecting it, and the method of determining it in case there has previously been no definite standard in the village.

(*i*) Whether in making the assessments, the high land is to be assessed separately from the low; if not, what complement of high land is to be allotted with each unit of low land, and what rule is to be adopted in regard to high lands held in excess of this complement.

(*j*) The rates proposed and the reasons for assessing them.

(*k*) The proprietor's nijjote lands and the rates proposed, with the reasons for assessing them.

(*l*) The period for which it is proposed that the settlement should remain in force.

(*m*) The measures taken by the settlement officer to hold conferences with the ryots, and the results of the conferences.

(*n*) A statement in form A (appended to these rules) should accompany the report.

15. The information collected in accordance with the last preceeding rule should be submitted for the orders of the Board and of Government before engagements are entered into, or any settlement is made with the ryots.

16. The established customs of the country should not be set aside or altered without the deliberate and clearly-expressed consent of the parties concerned. Special attention is drawn to the custom under which *khandwat* lands are held at privileged rates, and uplands are exempted from separate assessment on *chattisa* holding; also to all claims to hold lands at privileged rates made by ryots asserting themselves to be the original clearers or improvers of the soil.

17. The jummabundi shall be in form B appended to these rules.

18. The settlement officer before final preparation of his jummabundi shall give to each ryot a paper in the form C appended to these rules.

19. Where no previous standard unit of measurement exits, the unit to be adopted must be decided on at a conference between the settlement officer, the zemindar, and the ryots, the decision being subject to the sanction of the Commissioner and the Board, to whom report must be made.

Note to (*c*).—To do this in detail would delay the settlement proceedings without any compensating advantage. It is proposed that only such details as may be readily available shall be given. Of course accurate figures would be eventually supplied.

Note to rule 18.—See Government letter No. 564T—R, dated 4th June 1885, to the address of the Board.

20. For each estate the settlement officer will draw up a general record of rights, villages in which there are variations from the general customs on any points being named, and their special customs recorded in a separate statement. For the portions relating to the zemindar he will receive the necessary information from the manager of the estate.

The settlement officer will remember that it is his duty to record claims and counterclaims, but not to decide them; but this is not to prevent him from noting the nature of the evidence which any party may offer in support of his claim.

21. The record of rights shall contain the following information so far as it may be obtainable:—

I.—Rights of zemindar—

(1) The number of instalments in which the rents are to be paid, the dates of such instalments, and their proportion to the total rental.

(2) Rights to (*a*) relinquished land from which ryots have been ejected by the order of the court; (*b*) land rendered vacant by any other means. Whether this land can be let to any tenant the zemindar may choose, or whether, according to local custom, it must be offered to the resident ryots.

(3) Rates of rent to be paid by the new occupier of relinquished lands.

(4) Rights with regard to newly-cultivated lands and the rates of rent to be assessable on them—(*a*) if cultivated by resident ryots; (*b*) if by outsiders.

(5) Rights with regard to wood, bamboos, and grass taken by the ryots from the zemindari forests.

(6) Rights as to the fish in the streams and common tanks.

(7) Rights as to fallen timber.

(8) Rights as to the houses of labourers and resident non-cultivating.

(9) Rights as to burial-grounds, *sarnas*, burning-grounds, manure pits, threshing and husking grounds.

(10) Rights as to village waste lands.

(11) Rights over village pasturage land.

(12) Rights to appoint village officials.

(13) Rights as to predial services, gifts, *bethbegari*.

(14) Rights over lands mortgaged, sublet, or transferred by ryots.

(15) Rights of pre-emption (if such exist).

(16) Right to appoint new settlers.

(17) Rights as to improvements made by ryots.

(18) Rights as to wood and fruit of fruit-trees planted or self-sown, whether planted by the planter on his own or another's land.

(19) Right to distrain crops for rent.

II.—Rights of ryots—

(1) Rights of resident ryots as to—

(i) *Ryoti* lands according to local custom.
(ii) *Uttakar* lands.
(iii) *Masawar* lands.
(iv) Rents according to local custom.
(v) Transfer of land by division or by mortgage.
(vi) Sale of lands.
(vii) Sub-letting of lands.
(viii) Settlement of vacant lands.

Notes with regard to (*i*)—

(*a*) Is symbolical possession still yearly given by the headman to each ryot of his lands?

(*b*) For what reasons can a resident ryot be ejected from his lands?

(*c*) Has a resident ryot by custom a right of occupancy from the moment he enters into possession of his land?

Note with regard to (ii) and (iii)—

Does a resident ryot acquire a right of occupancy in such lands from the moment when he gets possession of them?

Notes with regard to (v)—

(*a*) Can a resident ryot divide his holding among his sons, and must the zemindar recognise each son as a separate ryot?

(*b*) Is the holding heritable?

(*c*) Can it be mortgaged? If so, with or without the consent of the zemindar?

(*d*) What are the forms of mortgage customary here? Give their local names.

(*e*) With reference to each form of mortgage state—

(*α*) What is the rule as to the possession of the property by the mortgagee?

(*β*) Whether by custom the profits of the property mortgaged are appropriated to the discharge of the interest on the mortgage debt, the principal or both?

(*γ*) Is the mortgagor liable personally for the repayment of the mortgage debt?

(*δ*) Where no term is fixed, can the mortgagee demand payment of the debt?

(*ε*) Where a term is fixed and the debt is not paid, must the mortgagee sue for the debt, or can he demand continuance of possession?

(*f*) Where the mortgagee is in possession, does he make any payment in cash or kind to the mortgagor in acknowledgment of the latter's proprietary right? If in kind, state at what rate?

(*g*) Can a co-sharer of a joint-undivided property mortgage his share without the consent or knowledge of his co-sharers? Can he redeem his share only without redeeming those of his co-sharers?

Note with regard to (vi)—

(*a*) Is it a right or must the zemindar's consent be obtained?

(*b*) Is any *salami* paid to the zemindar? If so, at what rate?

Notes with regard to (vii)—

(*a*) Is it a right, or is the zemindar's consent necessary? If the zemindar's consent is required, is any *salami* paid? If so, at what rate?

(*b*) What rate is charged on the sub-lessee?

(*c*) Must the sub-lessee be the lessor's relative, or may he be any one, or have resident ryots the first claim?

Notes with regard to (viii)—

(*a*) Give the order of right to vacant lands of the following classes—

(*α*) Relatives, if any, of former cultivator. If any, what is their order of priority?

(*β*) Landless resident ryots.

(*γ*) Other resident ryots.

(*δ*) *Paikasht* ryots.

(*ε*) The zemindar.

(*b*) Who has the right to give the settlement—the headman of the village or the zemindar?

(2) Rights of *paikasht ryots*—(*i*) to the lands cultivated by them; (*ii*) to the rents assessed on them.

Note.—(*a*) Can a *paikasht* ryot be ousted from his land by the zemindar on his own motion, no matter for how long he has held the lands? If so, for what reasons? Is it one of the reasons that the lands are needed by a landless resident ryot or the landless son of a resident ryot?

(*b*) Has the *paikasht* ryot a right of occupancy in his lands? If so, from what time does he acquire it?

(*c*) Can he be assessed at a higher rate than that current in the village in which his lands are?

(3) Rights of resident ryots—(*i*) to the making and cultivation of new rice and high lands; (*ii*) to the rates to be assessed thereon.

Note.—(*a*) Whose consent is necessary to the making of new rice or high land?

(*b*) From what date after completion of the field is rent assessable, and at what rates?

(*c*) Is the rent of such lands liable to enhancement? If so, for what reasons?

(*d*) Can such lands ever be assessed at ordinary full rates? If so, for what reasons?

(*e*) Can such lands be mortgaged, divided or sold by the ryot? If so, state the effect (if any) which such transactions have on the nature of the tenure.

(*f*) By what names are these clearings locally known?

(4) Rights of ryots as to wood, fallen timber, fuel, leaves—green and dry—bamboos, thatching grass, fencing, and house-building wood, twigs for tooth-picks, wood for agricultural implements from the zemindar's forests.

Note.—(*a*) Do such rights extend equally to all resident and *paikasht* ryots of the village? If not, state the distinctions.

(*b*) Do such rights apply merely to wood, &c., for private use, or can the wood, &c., be taken for market purposes?

(*c*) Is *bankatti* paid? If so, how much; to whom? For what rights? By whom is it paid?

(5) Rights as to jungle products—

(*i*) Are they free to all resident ryots, both in the village forests and in those for which *bankatti* is paid?

(*ii*) What lac-trees belong to—(1) owner or holder of the village, and to (2) ryots?

(6) Rights as to fruit, leaves, and wood of fruit-trees whether planted or self-sown, and whether planted on the ryot's own ground or on others.

Note.—If a ryot plants fruit-trees on his holding and afterwards for any reason is dispossessed of his holding, what are his rights to those fruit-trees?

7. Rights as to manure and pasturage.

Note.—(*a*) Can any one who likes take the droppings of cattle from the fields?

(*b*) Is there any pasturage reserve?

(*c*) Is the grazing of all orchards, *parti kadir*, and forests free to all residents?

(*d*) Does the village enjoy free grazing right in all the surrounding villages, they having the same rights in the first village?

(*e*) Under what conditions (if any) can the old fallow be broken up for cultivation?

(8) Rights as to new settlers.

Note.—(*a*) Have they the same rights as the old resident from the very beginning of their residence?

(*b*) Can they oust *paikasht* ryots and take their holdings?

(*c*) Must old settlers give up part of their lands to them?

9. Right to elect and dismiss village officials.

10. Rights of absentees.

Note.—(*a*) If a ryot goes away leaving his land and making no arrangements for its cultivation, can he recover it on his return? If he can recover it within a certain period, state what period.

(*b*) If a ryot goes away leaving his land in trust with another, and during his absence the trustee defaults and the land is settled with a third person, what are the rights of the original trustor as to re-entry on his return?

(*c*) In the case of lands given in trust during absence, does the trustee pay anything to the trustor's family to show the latter's title to the land?

11. Rights to fish in streams, zemindari, and private tanks.

12. What *bunds* exist in the village, and whose duty is it to keep them in repair?

13. Rights as to burial-grounds, burning-grounds, *sarnas*, threshing and husking grounds and manure-pits.

Note.—(*a*) Who can cut the trees in the *sarnas*?

(*b*) Are such places rent-free?

(*c*) Define the rights and interests of—(1) the village proprietor, (2) pahan, and (3) villagers in a *sarna*, when trees are standing and when trees have been cut.

(*d*) When does a *sarna* or portion of a *sarna* cease to be a *sarna*, and when it ceases to be a *sarna*, to whom do the trees then belong?

Example.—Some koosoom-trees formerly stood within a *sarna*. No one would grow lac on it as long as it formed part of the *sarna*. But in course of years trees near it have been cut away so as to leave these koosoom-trees 50 or 60 feet distant from the present *sarna*. Lac is now grown on these trees; who is entitled to the rent—the zemindar or the pahan?

(*e*) Can a ryot of his own accord make a manure-pit or threshing or husking ground on any non-rental *parti* land, and can he be ousted therefrom? If so, for what reasons?

14. Pre-emption.—Does such a custom exist?

15. Easements.—In this, state in detail the customs relating to the use of stream and *bund* water for irrigation.

16. Rights as to improvements.

Note.—(*a*) Can a ryot make an irrigation well of his own accord?

(*b*) Can the well-maker on his departure take away or sell the water-lifting apparatus of the well?

(*c*) Can a ryot sell the thatch and woodwork of his house?

17. The number of instalments in which the rent can be paid, the proportion each instalment must bear to the total rental, and the date on which each instalment is due.

18. Can a ryot relinquish part of his holding?

19. Rights as to receipts for each payment of rent and *farkaths.*

20. Are there any common village fruit-trees? If so, give the rates in force regarding the division of their produce.

III.—Rights of tenure-holders, such as—

(*a*) *Khuntkhatidars.*
(*b*) *Bhuinhars.*
(*c*) Holders of *khandwat.*
(*d*) *Jalsasan* and other similar tenures as to—
(*i*) Rent to be paid.
(*ii*) The terms for which these special rights are to last.
(*iii*) Can such tenures be sold? If so, with what effect as to the nature of the tenures?
(*iv*) For what reasons can the zemindar treat such tenures as ordinary rent-paying land?
(2) Rights of village headmen—
(*a*) Over waste lands.
(*b*) To settlement of vacant lands.
(*c*) To choose new settlers.

IV.—Rights and duties of village servants, headmen, and holders of service lands; also of priests holding lands set apart for religious purposes.

V.—Houses—

(*i.*) Do houses pay rents?
(*ii.*) If rent is paid or not paid, can the zemindar eject the occupant? If he can, for what reasons can he do so?
(*iii.*) Whose leave has to be obtained if a ryot wants to erect a new house?
(*iv.*) *Chaparbandi.*—Is it assessed on the area of land occupied, on the size of the house, or on the circumstances of the occupier?

VI.—Can any right of occupancy be acquired in the proprietor's nijjote?

22. The final settlement proceeding shall be accompanied by a statement in form D appended to these rules, and shall contain the following headings—

Chapter I.—General description of the estate.

Chapter II.— History of the estate, including a brief account of any former settlements in the shape of a tabular statement, together with a more detailed account of the last settlement and the reasons why the present settlement is made.

Chapter III.—Condition of the people and the resources of the estate—

Section 1. Population.
" 2. Castes.
" 3. Religion.
" 4. Social characteristics as to—

(*a*) Debt.
(*b*) Crime.
(*c*) Social customs.
(*d*) Tribal "
(*e*) Any others.

Note.—Any changes of customs produced by conversion to Christianity should be noted.

Section 5. Agriculture.
" 6. Forests.
" 7. Trade.
" 8. Education.
" 9. General condition of the people.

Chapter IV.—Operations preliminary to settlement.

Section 1. Demarcation of boundaries.
" 2. Measurement.
" 3. Enquiries as to tenures and rights, preparation of record of rights, and conferences.
" 4. Reference to sanction of superior authority to any preliminary measures requiring such sanction.
" 5. Waste lands.

Chapter V.—Settlement.

Section 1. General principles.
" 2. Settlement of each *taluk* of the estate, showing the questions discussed in the rate reports.
" 3. Financial.

Chapter VI.—Miscellaneous.

Section 1. The names of the officers employed from time to time on the settlement, and the portions of the work done for which each is responsible.
" 2. Remarks on the services and qualifications of subordinates.
" 3. Any other subjects considered worthy of note not falling under any of the preceding headings.

A.—*Statement to accompany the Rate Report under rule* 14 (*n*).

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
NAME OF VILLAGE.	Whether a market town, or at what distance from a market town.	Area of cultivation.	Area of culturable waste.	Area of unculturable waste.	Total area.	Number of inhabitants.	Number of agriculturists.	Number of non-agriculturists.	Number of Hindu or Mussulman families holding lands.	Number of families holding land belonging to Turon, Munda, or other aboriginal tribes.	Number of cows and bullocks.	TOTAL QUANTITY OF ASSESSABLE LANDS.												TOTAL QUANTITY OF ASSESSABLE LAND ON WHICH RENTS ARE ACTUALLY NOW PAID.												Total present rental on assessable lands.	Total value of zemindari cesses.	Total of columns 37 and 38.	Proposed total rental on assessable lands.	Percentage of increase of proposed rental.	REMARKS.
												Rice land.				High land.			Korkor lands or lands of classes mentioned in sections 19 and 20 of Act I (B.C.) of 1879.					Rice land.				High land.			Korkor lands.									
												First class.	Second class.	Third class.	Total.	First class.	Second class.	Third class.	Total.	First class.	Second class.	Third class.	Total.	First class.	Second class.	Third class.	Total.	First class.	Second class.	Third class.	Total.	First class.	Second class.	Third class.	Total.						

B.—*Rent-roll or Ekwal Jummabundi of villages prescribed by rule* 17.

Number in sequence.	Names of mouza and estate.	Manjhas lands.				Area of Bhuinhari or Khuntkati rice lands under section 19 of Act I (B.C.) of 1879.				Area of rice lands held under tenures mentioned in section 20 of Act I (B.C.) of 1879.				Area of ryoti rice lands.				Khuntkati or Bhuinhari uplands.				Area of ryoti uplands.				Amount of rent previously paid.				Proposed rent at the time of settlement.			
		Area of rice land.	Area of uplands.	Rent, if any, previously paid.	Rent now assessed, if any.	First class.	Second class.	Third class.	Rent now assessed.	First class.	Second class.	Third class.	Rent now assessed.	First quality.	Second quality.	Third quality.	Rent.	First class.	Second class.	Third class.	Rent.	First quality.	Second quality.	Third quality.	Rent.	In cash.	Value of kruin mymunths, zemindari cesses, and pretial services, if ascertainable.	Cesses.	In cash.	Cesses.	Decrease.	Increase.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	

NOTE 1.—In the column of remarks it should be shown how the Manjhas land is assessed.
2.—Rates at which lands mentioned in section 19 of Act I (B.C.) of 1879 are assessed should be shown in the column of remarks; also rates for tenure under section 20.
3.—In column 29 should be entered the value of the zemindari cesses, such as those described at pages 106 and 107 of the "Statistical Account" of Hazaribagh.
4.—In columns 30 and 32 Government cesses, such as road and public works cesses, should be entered.
5.—In columns 31 and 33 the totals given by the addition of rents stated in columns 11, 15, 19, 23, and 27 should be entered.

C.—*Paper to be given to each ryot under rule* 18.

Pergunnah | *Village* | *Ryot's name* | *Father's name* | *Resident of*

Nature of land.	Tenure.	Class.	Number of plot.	Local name.	Area.	Rental.
Total ...	Gharbari.	Rice land.	Rental.	High land.	Rental.	Total present rental.

Former rental, Rs.
Zemindari cesses, Rs. } Total Rs.

True extract.

D.—*Statement to accompany the final settlement proceeding under rule* 22.

Divisional Settlement Officer.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
NAME OF VILLAGE.	Whether a market town, or what distance from a market town.	Area of cultivation.	Area of cultivable waste.	Area of uncultivable waste.	Total area.	Number of inhabitants.	Number of agriculturists.	Number of non-agriculturists.	Number of Hindu or Musulman families holding lands.	Number of families holding land belonging to Uraon, Munda, or other aboriginal tribes.	Number of cows and bullocks.	Cultivated lands paying full rents.	Kotkot lands or lands of the classes mentioned in sections 19 and 20 of Act I (B.C.) of 1879.	Rents paid on lands belonging to classes mentioned in sections 19 and 20 of Act I (B.C.) of 1879.	Proposed rental.	MAN-JHAS LANDS. Rice land.	MAN-JHAS LANDS. Uplands.	Rents previously paid, if any.	Proposed rental, if any.	Area of first class rice land held by ordinary ryots.	Present rental.	Proposed rental.	Second class ryoti rice cultivation.	Present rental.	Proposed rental.	Third class ryoti rice cultivation.	Present rental.	Proposed rental.	First class ryoti upland.	Present rental.	Proposed rental.	Second class ryoti upland.	Present rental.	Proposed rental.	Third class ryoti upland.	Present rental.	Proposed rental.	Total assessable area ryoti cultivation.	Total of present rental.	Total of proposed rental.	Rate per assessable cultivation of present rental.	Rate per cultivation of present rental.	Rate per cultivation of proposed rental.	Rate per of cultivated and cultivable soil at present rental.	Rate per of cultivated and cultivable soil at proposed rental.	Percentage of increase at proposed rental.	REMARKS.

NOTES 1.—Column 40 should show the value of the grain payments, zemindari cesses, and predial services rendered, if these can be ascertained; if not, it must be recorded in the column of remarks that it has been found impossible to ascertain the value of these items.

2.—In columns 42 to 45 calculate according to the unit of measurement, whether acre or bigha used in the settlement.

3.—In the column of remarks the rates assessed in lands found to belong to tenures of classes mentioned in sections 19 and 20 of Act I (B.C.) of 1879 should be stated, and it should be explained in the column of remarks how these rates have been assessed.

Register 9.—*Attendance and occupation of officers.*

1. Date.
2. Hour of attendance.
3. Nature of occupation during the day, showing the hours occupied in each class of duties.
4. Reason for any absence from office between 11 A.M. and 5 P.M.
5. Hour of leaving office.
6. Remarks.

Register 10.—*Leave.*

1. Name of officer.
2. Appointment held by him.
3. Salary (including allowances).
4. Description of leave granted.
5. Article and section of Civil Service Regulations under which leave is granted.
6. Rate of allowance during leave.
7. Initial (and date) of officer granting leave.
8. Length of leave granted.
9. Date of commencement of leave.
10. Extension granted.
11. Date of return to duty.
12. Initial (and date) of officer receiving report of return to duty.
13. Remarks.

Register 11.—*Government securities, stocks, bank shares, &c., appertaining to each estate.*

1. Date of purchase.
2. Description of paper, divided into—
   (*a*) Number.
   (*b*) Year.
   (*c*) Value.
   (*d*) Interest payable.
3. In whose custody kept.
4. Date of disposal.
5. How disposed of.
6. Remarks.

Register 12.—*Title-deeds, other valuable documents, and jewellery kept in the Treasury for safe custody.*

1. Serial number.
2. Purport and date of the paper.
3. Date of receipt of the document.
4. From whom received.
5. Number and date of the letter with which sent to the Treasury Officer by the Manager.
6. Number and date of acknowledgment of the Treasury officer.
7. To whom returned and the authority under which returned.
8. Receipt of the person to whom delivered.
9. Remarks.

REGISTERS TO BE KEPT IN THE MANAGER'S OFFICE.

NOTE.—Registers Nos. 1 to 9 will be in the same form as Registers Nos. 3 to 10 and 12 of "And." 2-4-92. I form is needed for Registers Nos. 10, 11, 12, 15, 22, 23, 24, and 25. Registers Nos. 19, 20, and 21 will be kept in the forms prescribed by the Legal Remembrancer.

Register 13.—*Index of correspondence.*

1. Number and title of collection.
2. Number of file within collection.
3. File subject.
4. Year under which the file is deposited in the record-room and collection number.
5. Remarks.

"Act of the Lieutenant-Governor of Bengal in Council. Act VII (B.C.) of 1876, Sections 55—56." 3-1-89.

PART II.

ATTACHED ESTATES.

THE law now in force regarding Attached Estates in the Provinces subject to the Lieutenant-Governor of Bengal is contained in the following Regulations and Acts:—

REGULATIONS AND ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Regulation V of 1799.
Regulation V of 1827.
Act X of 1882, sections 87-88 and 146.
Act XIV of 1882, sections 322-326, 503-504.
Act VIII of 1885, sections 93-100.

REGULATION V OF 1799.

(*Passed on the 3rd of May* 1799.)

A Regulation to limit the interference of the Zila and City Courts of Diwáni Adálat in the execution of wills and administration to the estates of persons dying intestate. (*a*)

Preamble.

1. DOUBTS having been entertained to what extent, and in what manner, the Judges of the Zila Courts of Diwáni Adálat in the Provinces of Bengal, Bihár, Orissa and Benares, are authorized to interfere in cases wherein the inhabitants of the above Provinces may have left wills at their decease, and appointed executors to carry the same into effect, or may have died intestate leaving an estate real or personal; with a view to remove all doubts on the authority of the Zila Courts in such cases, and to apply thereto, as far as possible, the principle that in suits regarding succession and inheritance the Muhammadan laws with respect to Muhammadans, and the Hindu laws with regard to Hindus, be the general rules for the guidance of the Judges, the Vice-President in Council has passed the following Regulation, to be considered in force from the period of its promulgation in the above Provinces respectively.

Estates of Hindus, Muhammadans and others, not being disqualified land holders leaving wills.

2. In all cases of a Hindu, Mussulman, or other person subject to the jurisdiction of the Zila Courts, having at his death left a will and appointed an executor or executors to carry the same into effect, and in which the heir to the deceased may not be a disqualified landholder, subject to the superintendence of the Court of Wards under any Regulation relative to the jurisdiction of the Court

(*a*) Declared to apply to the whole of the Lower Provinces except the scheduled districts—*see* Act XV of 1874.

of Wards, the executors so appointed are to take charge of the estate of the deceased, and proceed in the execution of their trust according to the will of the deceased and the laws and usages of the country, without any application to the Judge of the Diwáni Adálat or any other officer of Government, for his sanction; and the Courts of Justice are prohibited to interfere in such cases, except on a regular complaint against the executors for a breach of trust or otherwise. when they are to take cognizance of such complaint in common with all others of a civil nature.(*a*)

Estates of persons dying intestate.

3. In case of a Hindu, Mussulman or other person subject to the jurisdiction of the Zila Courts dying intestate, but leaving a son or other heir, who by the laws of the country may be entitled to succeed, to the whole estate of the deceased, such heir, if of age and competent to take the possession and management of the estate, or if under age or incompetent, and not under the superintendence of the Court of Wards, his Guardian, or nearest of kin, who by special appointment or by the law and usage of the country may be authorized to act for him, is not required to apply to the Courts of Justice for permission to take possession of the estate of the deceased as far as the same can be done without violence; and the Courts of Justice are restricted from interference in such cases, except a regular complaint be preferred, when they are to proceed thereupon according to the general Regulations.(*b*)

If there be more heirs than one to estate of intestate.

4. If there be more heirs than one to the estate of a person dying intestate, and they can agree amongst themselves in the appointment of a common Manager, they are at liberty to take possession, and the Courts of Justice are restricted from interference, without a regular complaint, as in the case of a single heir;

but if the right of succession to the estate be disputed between several claimants, one or more of whom may have taken possession, the Judge, on a regular suit being preferred by the party out of possession, shall take good and sufficient security from the party or parties in possession for his or their compliance with the judgment that may be passed in the suit; or in default of such security being given within a reasonable period, may give possession, until the suit may be determined, to the other claimant or claimants who may be able to give such security, declaring at the same time, that such possession is not in any degree to affect the right of property at issue between the parties, but to be considered merely as an administration to the estate for the benefit of the heirs, who may, on investigation, be found entitled to succeed thereto.

In what cases Judge may appoint administrator for care and management of estate of intestate.

5. In the event of none of the claimants to the estate of a person dying intestate being able to give the security required by the preceding section, and in all cases wherein there may be no person authorized and willing to take charge of the landed estate of a

(*a*) So much of sections 2 and 3 as restricts the interference of Civil Courts in cases of inheritance by minors is repealed by Act XL of 1858. Section 2 is repealed, so far as relates to executors of persons not Muhammadans, but subject to jurisdiction of District Courts in Bengal, by the Hindu Wills Act, XXI of 1870, section 4.

(*b*) See note to section 2

person deceased, the Judge within whose jurisdiction such estate may be situated (or in which the deceased may have resided, or the principal part of the estate may lie, in the event of its being situated within two or more jurisdictions) is authorized to appoint an administrator for the due care and management of such estate, until, in the former case, the suit depending between the several claimants shall have been determined, or in the latter case, until the legal heir to the estate, or other person entitled to receive charge thereof as executor, administrator or otherwise, shall attend and claim the same; when, if the Judge be satisfied that the claim is well founded or if the same be established after enquiry that may appear necessary, the administrator appointed by the Court shall deliver over the estate to him, with a full and just account of all receipts and disbursements during the period of his administration.(*a*)

Security to be taken from and allowances paid to, administrator.

6. In all instances of an administrator being appointed under this Regulation, he is, previous to entering upon the execution of his office, to give good security for the faithful discharge of his trust in a sum proportionate to the extent thereof; and the Judge appointing him is authorized to fix for him (subject to the approbation of the Court of Sadr Diwáni Adálat, to whom a report is to be made in such instances) an adequate personal allowance to be paid out of the proceeds of the estate, and to be a percentage thereupon, after deducting the expenses of management.(*b*)

Procedure in cases of persons dying intestate, leaving personal property to which there is no claimant.

7. The Judges of the Zila Courts, on receiving information that any person within their respective jurisdictions has died intestate, leaving personal property, and that there is no claimant to such property,(*c*) are to adopt such measures as may be necessary for the temporary care of the property, and to issue an advertisement in the current languages of the country, requiring the heir of the deceased, or any person entitled to receive charge of his effects, to attend for this purpose.

Such advertisement to be published on the spot where the property was found, at the Diwáni Adálat kachahri of the Zila, and if ascertainable, at the dwelling place of the deceased, or, if the deceased were an European, in the *Calcutta Gazette*; after which, should any person attend and satisfy the Judge of his title to the property, or to receive charge thereof as executor, administrator or otherwise, the same is to be delivered up to him on repayment of any necessary expense incurred in the care of it.

Should no claim be preferred within the twelve months next ensuing, an inventory of the property and report of the circumstances of the case is to be transmitted to the Governor-General in Council for his orders.

Saving of jurisdiction of Court of Wards.

8. Nothing in this Regulation is to be understood to limit or alter the jurisdiction of the Court of Wards in the appointment of Managers or Guardians for disqualified landholders, or in any case wherein a special power may be vested in the Court of Wards.

(*a*), (*b*) Modified by Regulation V of 1827.
(*c*) See Act V of 1861, sections 25-28.

REGULATION V OF 1827.(a)

(*Passed on the 27th of December* 1827.)

A Regulation for modifying the rules at present in force for the management of estates under attachment by orders of the Courts of Justice in certain cases.

Preamble.

1. WHEREAS it is expedient in all cases of the attachment of landed property under orders of the Courts of Justice, that the management of the estate attached should be placed under the superintendence of the Collectors of land revenue, the following rules have been enacted by the Governor-General in Council, to be in force from the date of their promulgation throughout the territories immediately subject to the Presidency of Fort William.

Modification of Regulations regarding management of estates under attachment.

2. The rules contained in sections 5 and 6, Regulation V, 1799, and clauses 5 and 6, section 16, Regulation III, 1803,(b) regarding the administration and management of estates under orders of the Zila Courts are hereby declared subject to the following modifications.

Issue of precept for holding estates under attachment and for appointing Managers.

3. Whenever the Zila Courts may deem it just and proper, under the provisions of the several Regulations abovementioned, to provide for the administration or management of landed property, the Court shall issue a precept to the Collector of land revenue of the district wherein the estate may be situated, directing him to hold the estate in attachment, and to appoint a person for the due care and management of the estate, under good and adequate security for the faithful discharge of the trust, in a sum proportionate to the extent thereof;

provided, however, that if any person holding an interest in the estate shall be dissatisfied with the selection made by the Collector of the individual to perform the duty in question, or with the conduct of the Manager at any time after his appointment, it shall be competent to such person to represent his objections to the Board of Revenue, and the Board will either confirm the Manager chosen, or order the Collector to appoint another person, as on consideration of the circumstances of the case may appear reasonable and proper.

Precept to state property included in attachment.

4. The precept of the Zila Court abovementioned shall state specifically the property to be included in the attachment, and the attachment shall not be withdrawn without a further precept from the Court to that effect.

(a) Declared to apply to the whole of the Lower Provinces except the scheduled districts —*see* Act XV of 1874

(b) Repealed by Act XIX of 1873.

"* or Chief Presidency Magistrate *" 2-1-89.

"* See section 4 of Act X of 1886." 2-1-89.

ACT X OF 1882.

(Received the assent of the Governor-General on the 2nd March 1882.)

An Act to consolidate and amend the law relating to Criminal Procedure.

* * * * * * *

C.—Proclamation and Attachment.

Proclamation for person absconding.

87. If any Court has reason to believe (whether after taking evidence or not) that any person against whom a warrant has been issued by it has absconded or is concealing himself so that such warrant cannot be executed, such Court may publish a written proclamation requiring him to appear at a specified place and at a specified time not less than thirty days from the date of publishing such proclamation.

The proclamation shall be published as follows :—

(*a*) It shall be publicly read in some conspicuous place of the town or village in which such person ordinarily resides ;

(*b*) it shall be affixed to some conspicuous part of the house or homestead in which such person ordinarily resides, or to some conspicuous place of such town or village ; and

(*c*) a copy thereof shall be affixed to some conspicuous part of the Court-house.

A statement by the Court issuing the proclamation to the effect that the proclamation was duly published on a specified day shall be conclusive evidence that the requirements of this section have been complied with, and that the proclamation was published on such day.

Attachment of property of person absconding.

88. The Court may, after issuing a proclamation under section 87, order the attachment of any property, moveable or immoveable, or both, belonging to the proclaimed person.

Such order shall authorize the attachment of any property belonging to such person within the district in which it is made ; and it shall authorize the attachment of any property belonging to such person without such district, when endorsed by the District Magistrate within whose district such property is situate.

If the property ordered to be attached be debts or other moveable property, the attachment under this section shall be made—

(*a*) by seizure ; or

(*b*) by the appointment of a Receiver ; or

(*c*) by an order in writing prohibiting the delivery of such property to the proclaimed person or to any one on his behalf ; or

(*d*) by all or any two of such methods as the Court thinks fit.

If the property ordered to be attached be immoveable, the attachment under this section shall, in the case of land paying revenue to

Government, be made through the Collector of the district in which the land is situate, and in all other cases—

(*e*) by taking possession; or

(*f*) by the appointment of a Receiver; or

(*g*) by an order in writing prohibiting the payment of rent or delivery of property to the proclaimed person or to any one on his behalf; or

(*h*) by all or any two of such methods as the Court thinks fit.

The powers, duties and liabilities of a Receiver appointed under this section shall be the same as those of a Receiver appointed under Chapter XXXVI of the Code of Civil Procedure.

If the proclaimed person does not appear within the time specified in the proclamation, the property under attachment shall be at the disposal of Government; but it shall not be sold until the expiration of six months from the date of the attachment, unless it is subject to speedy and natural decay, or the Court considers that the sale would be for the benefit of the owner, in either of which cases the Court may cause it to be sold whenever it thinks fit.

* * * * * * *

Power to attach subject of dispute.

146. If the Magistrate decides that none of the parties is then in such possession, or is unable to satisfy himself as to which of them is then in such possession, of the subject of dispute, he may attach it until a competent Civil Court has determined the rights of the parties thereto, or the person entitled to possession thereof.

ACT XIV OF 1882.

(*Received the assent of the Governor-General on the* 17*th March* 1882.)

An Act to consolidate and amend the laws relating to the Procedure of the Courts of Civil Judicature.

* * * * *

Procedure of Collector when execution of decree so transferred.

322. When the execution of a decree, not being a decree ordering the sale of immoveable property in pursuance of a contract specifically affecting the same, but being a decree for money in satisfaction of which the Court has ordered the sale of immoveable property, has been so transferred, the Collector, if, after such enquiry as he thinks necessary, he has reason to believe that all the liabilities of the judgment-debtor can be discharged without a sale of the whole of his available immoveable property, may proceed as hereinafter provided.

Notice to be given to decree holders and to persons having claims on property.

322A. In the case mentioned in section 322, the Collector shall publish a notice calling upon—

(*a*) every person holding a decree for money against the judgment-debtor capable of execution by sale of his immoveable property, and which such decree-holder desires

SCHEDULE V, FORM XXIII.—WARRANT OF ATTACHMENT IN THE CASE OF A DISPUTE AS TO THE POSSESSION OF LAND, &c.

(*See Section 146.*)

To the Police Officer in charge of the police-station at [or, to the Collector of].

Whereas it has been made to appear to me that a dispute likely to induce a breach of the peace existed between (*describe the parties concerned by name and residence, or residence only if the dispute be between bodies of villagers*) concerning certain (*state concisely the subject of dispute*) situate within the limits of my jurisdiction, and the said parties were thereupon duly called upon to state in writing their respective claims as to the fact of actual possession of the said (*the subject of dispute*), and whereas, upon due enquiry into the said claims, I have decided that neither of the said parties was in possession of the said (*the subject of dispute*) [*or* I am unable to satisfy myself as to which of the said parties was in possession as aforesaid];

This is to authorize and require you to attach the said (*the subject of dispute*) by taking and keeping possession thereof, and to hold the same under attachment until the decree or order of a competent Court determining the rights of the parties, or the claim to possession, shall have been obtained; and to return this warrant with an endorsement certifying the manner of its execution.

Given under my hand and the seal of the Court, this day of , 18 .

(*Seal.*) (*Signature.*)

18-4-92.

to have so executed, and every holder of a decree for money in execution of which proceedings for the sale of such property are pending, to produce before the Collector a copy of the decree, and a certificate from the Court which passed or is executing the same, declaring the amount recoverable thereunder;

(*b*) every person having any claim on the said property, to submit to the Collector a statement of such claim, and to produce the documents, if any, by which it is evidenced.

Such notice shall be in the language of the district, and shall allow a period of sixty days from the date of its publication for compliance therewith. It shall be published by being posted in the Court-house of the Court which made the original order under section 304, and at such other places (if any) as the Collector thinks fit. Where the address of any such decree-holder or claimant is known, a copy of the notice shall be sent to him by post or otherwise.

Amount of money-decrees to be ascertained, and immoveable property available for their satisfaction.

322B. Upon the expiration of the said period, the Collector shall appoint a day for hearing any representations which the judgment-debtor and the decree-holders or claimants (if any) may desire to make, and for holding such enquiry as he may deem necessary for informing himself as to the nature and extent of such decrees and claims and of the judgment-debtor's immoveable property, and may, from time to time, adjourn such hearing and enquiry.

If there be no dispute as to the fact or extent of the liability of the judgment-debtor to any of the decrees or claims of which the Collector is informed, or as to the relative priorities of such decrees or claims, or as to the liability of any such property for the satisfaction of such decrees or claims, the Collector shall draw up a statement, specifying the amount to be recovered for the discharge of such decrees, the order in which such decrees and claims are to be satisfied, and the immoveable property available for that purpose.

If any such dispute arises, the Collector shall refer the same, with a statement thereof and his own opinion thereon, to the Court which made the original order under section 304, and shall, pending the reference, stay proceedings relating to the subject thereof. The Court shall dispose of the dispute if the matter thereof be within its jurisdiction, or transmit the case to a competent Court for disposal, and the final decision shall be communicated to the Collector. The Collector shall then draw up a statement as above provided in accordance with such decision.

When District Court may issue notices and hold enquiry.

322C. The Collector may, instead of himself issuing the notices and holding the enquiry required by sections 322A and 322B, draw up a statement specifying the circumstances of the judgment-debtor and of his immoveable property so far as they are known to the Collector or appear in the records of his office, and forward such statement to the District Court; and such Court shall thereupon issue the notices, hold the inquiry and draw up the statement required by sections 322A and 322B, and transmit such statement to the Collector.

Effect of decision of Court as to dispute arising under section 322B or 322C.

322D. The decision by the Court of any dispute arising under section 322B or section 322C shall, as between the parties thereto, have the force of, and be appealable as, a decree.

Scheme for liquidation of money-decrees.

323. Whenever the amount to be recovered and the property available have been determined as provided in section 322B or 322C, the Collector may—

(1) if it appears that the amount cannot be recovered without the sale of the whole of the property available, proceed to sell such property; or if it appears that the amount with interest (if any) in accordance with the decree, and, when not decreed, with interest (if any) at such rate as he thinks reasonable, may be recovered without such sale;

(2) raise such amount and interest (notwithstanding any order under section 304),

(*a*) by letting in perpetuity or for a term, on payment of a premium, the whole or any part of the said property; or

(*b*) by mortgaging the whole or any part of such property; or

(*c*) by selling part of such property; or

(*d*) by letting on farm, or managing by himself or another, the whole or any part of such property for any term not exceeding twenty years from the date of the order of sale; or

(*e*) partly by one of such modes, and partly by another or others of such modes.

(3) For the purpose of managing under this section the whole or any part of such property, the Collector may exercise all the powers of its owner.

(4) For the purpose of improving the saleable value of the property available or any part thereof, or rendering it more suitable for letting or managing, or for preserving the property from sale in satisfaction of an incumbrance, the Collector may discharge the claim of any incumbrancer which has become payable, or compound the claim of any incumbrancer whether it has become payable or not, and, for the purpose of providing funds to effect such discharge or composition, may mortgage, let or sell any portion of the property which he deems sufficient. If any dispute arises as to the amount due on any incumbrance with which the Collector proposes to deal under this paragraph, he may institute a suit in the proper Court, either in his own name or the name of the judgment-debtor, to have an account taken, or he may agree to refer such dispute to the decision of two arbitrators, one to be chosen by each party, or of an umpire to be named by such arbitrators.

In proceeding under paragraphs (2), (3) and (4) of this section, the Collector shall be subject to such rules consistent with this Act as

may, from time to time, be made in this behalf by the Chief Controlling Revenue Authority.

Recovery of balance, if any, after letting or management.

324. If, on the expiration of the letting or management under section 323, the amount to be recovered has not been realized, the Collector shall notify the fact in writing to the judgment-debtor or his representative in interest, stating at the same time that, if the balance necessary to make up the said amount is not paid to the Collector within six weeks of the date of such notice, he will proceed to sell the whole or a sufficient part of the said property; and, if on the expiration of the said six weeks the said balance is not so paid, the Collector shall sell such property or part accordingly.

Collector to render accounts to Civil Court.

324A. The Collector shall, from time to time, render to the Court which made the original order under section 304 an account of all monies which come to his hands and of all charges incurred by him in the exercise and performance of the powers and duties conferred and imposed on him under the provisions of this chapter, and shall hold the balance at the disposal of the Court.

Such charges shall include all debts and liabilities from time to time due to the Government in respect of the property or any part thereof, the rent (if any) from time to time due to a superior holder in respect of such property or part, and (if the Collector so directs) the expenses of witnesses summoned by him.

Application of balance.

Such balance shall be applied by the Court as follows:—

firstly, in providing for the maintenance of such members of the judgment-debtor's family (if any) as are entitled to be maintained out of the income of the property, to such amount in the case of each member as the Court thinks fit; and

secondly, where the Collector has proceeded under section 321, in satisfaction of the original decree in execution of which the Court ordered the sale of immoveable property or otherwise as the Court may under section 295 direct; or

thirdly, where the Collector has proceeded under section 322, in keeping down the interest or incumbrances on the property, and (when the judgment-debtor has no other sufficient means of subsistence) in providing for his subsistence to such amount as the Court thinks fit; and in discharging rateably the claims of the original decree-holder and any other decree-holders who have complied with the said notice, and whose claims were included in the amount ordered to be recovered;

and no other holder of a decree for money shall be entitled to be paid out of such property or balance until the decree-holders who have obtained such order have been satisfied;

and the residue, if any, shall be paid to the judgment-debtor or such other person, if any, as the Court directs.

Sales how to be conducted.

325. When the Collector sells any property under this chapter, he shall put it up to public auction, in one or more lots as he thinks fit, and may—

(*a*) fix a reasonable reserved price for each lot;

(*b*) adjourn the sale for a reasonable time whenever he deems the adjournment necessary for the purpose of obtaining a fairprice for the property, recording his reasons for such adjournment;

(*c*) buy in the property offered for sale, and re-sell the same by public auction or private contract, as he thinks fit.

Restrictions as to alienation by judgment-debtor or his representative, and prosecution of remedies by decree-holders.

325A. So long as the Collector can exercise or perform in respect of the judgment-debtor's immoveable property, or any part thereof, any of the powers or duties conferred or imposed on him by sections 322 to 325 (both inclusive), the judgment-debtor or his representative in interest shall be incompetent to mortgage, charge, lease or alienate such property or part except with the written permission of the Collector, nor shall any Civil Court issue any process against such property or part in execution of a decree for money.

During the same period no Civil Court shall issue any process of execution either against the judgment-debtor or his property in respect of any decree for the satisfaction whereof provision has been made by the Collector under section 323.

The same period shall be excluded in calculating the period of limitation applicable to the execution of any decree affected by the provisions of this section in respect of any remedy of which the decree-holder has thereby been temporarily deprived.

Provision where property is in several districts.

325B. When the property of which the sale has been ordered is situate in more districts than one, the powers and duties conferred and imposed on the Collector by sections 321 to 325 (both inclusive) shall, from time to time, be exercised and performed by such one of the Collectors of the said districts as the Local Government may by general rule or special order direct.

Powers of Collector to compel attendance of parties and witnesses and production of documents.

325C. In exercising the powers conferred on him by sections 322 to 325 (both inclusive), the Collector shall have the powers of a Civil Court to compel the attendance of parties and witnesses and the production of documents.

When Court may authorize Collector to stay public sale of land.

326. When, in any local area in which no declaration under section 320 is in force, the property attached consists of land or of a share in land, and the Collector represents to the Court that the public sale of the land or share is objectionable, and that satisfaction of the decree may be made within a reasonable period by a temporary alienation or management of the land or share, the Court may authorize the Collector to provide for such satisfaction in the manner recommended by him, instead of proceeding to a sale of the land or share. In such case the provisions of sections 320, paragraph 2, to 325C (both inclusive), shall apply, as far as they are applicable.

* * * * * *

"* as the Court thinks fit,* " 2-1-89.

"* See section 42 of Act VII of 1888." 2-1-89.

"* the Court may, with the consent of the Collector, appoint him*" 2-1-89.

"* See section 43 of Act VII of 1888." 2-1-89.

Power of Court to appoint Receivers.

503. Whenever it appears to the Court to be necessary for the realization, preservation or better custody or management of any property, moveable or immoveable, the subject of a suit, or under attachment, the Court may by order—

(*a*) appoint a Receiver of such property, and, if need be,

(*b*) remove the person in whose possession or custody the property may be from the possession or custody thereof;

(*c*) commit the same to the custody or management of such Receiver; and

(*d*) grant to such Receiver such fee or commission on the rents and profits of the property by way of remuneration, and all such powers as to bringing and defending suits, and for the realization, management, protection, preservation and improvement of the property, the collection of the rents and profits thereof, the application and disposal of such rents and profits, and the execution of instruments in writing, as the owner himself has, or such of those powers as the Court thinks fit.

Receiver's liabilities. Every Receiver so appointed shall—

(*e*) give such security (if any) as the Court thinks fit duly to account for what he shall receive in respect of the property;

(*f*) pass his accounts at such periods and in such form as the Court directs;

(*g*) pay the balance due from him thereon as the Court directs; and

(*h*) be responsible for any loss occasioned to the property by his wilful default or gross negligence.

Nothing in this section authorizes the Court to remove from the possession or custody of property under attachment any person whom the parties to the suit, or some or one of them, have or has not a present right so to remove.

When Collector may be appointed Receiver.

504. Where the property is land paying revenue to Government, or land of which the revenue has been assigned or redeemed, and the Court considers that the interests of those concerned will be promoted by the management of the Collector, ~~the Court may appoint the Collector~~ to be Receiver of such property.

ACT VIII OF 1885.

(*Received the assent of the Governor-General on the 14th March 1885.*)

An Act to amend and consolidate certain enactments relating to the law of landlord and tenant within the territories under the Administration of the Lieutenant-Governor of Bengal.

* * * * *

Managers.

Managers.
Power to call upon co-owners to show cause why they should not appoint a common Manager.

93. When any dispute exists between co-owners of an estate or tenure as to the management thereof, and in consequence there has ensued, or is likely to ensue,—

(*a*) inconvenience to the public, or

(*b*) injury to private rights,

the District Judge may, on the application in case (*a*) of the Collector, and in case (*b*) of any one having an interest in the estate or tenure, direct a notice to be served on all the co-owners, calling on them to show cause why they should not appoint a common Manager:

Provided that a co-owner of an estate or tenure shall not be entitled to apply under this section unless he is actually in possession of the interest he claims, and, if he is a co-owner of an estate, unless his name and the extent of his interest are registered under the Land Registration Act, VII (B.C.) of 1876.

This section 93 takes the place of sections 26 and 27 of Regulation V of 1812, which have been repealed by Act VIII of 1885.—*See* rule 2 below. When section 26 was in force the following cases came before the Board, and may be useful for consideration, *mutatis mutandis*, should similar cases arise under the existing law.

Note 1.—An estate was attached by the District Judge and placed, under section 26 of Regulation V of 1812, under the management of the Collector. One of the proprietors of the attached estates applied to the Judge for permission to let out in putni a part of the property, in order that the debts due by the proprietors might be more readily liquidated. The Judge authorized him to grant a putni lease of his own share, or to make any other alienation of his own share which he found it possible to effect. The Collector enquired of the Commissioner whether he should in any way oppose the action of the proprietor in leasing out his share. The Commissioner was of opinion that the Judge, having attached the estate and placed it under the Collector, was not competent to authorize the proprietor to interfere in the management and create under-tenures, and that action of the kind contemplated should not be admitted. The Board concurred with the Commissioner on the ground that the person appointed by the Judge under this section to manage the estate could not do so if shareholders were allowed, under permission from the Judge, to make their own arrangements.

The Legal Remembrancer quoted a ruling of the High Court that after the Judge has once made an order of attachment he is *functus officio*, so that the Judge had no authority in this case to give the permission above-mentioned. A subsequent Judge declined to cancel his predecessor's order. It then appeared that no putni had been created, and that the Judge's order not being addressed to the Collector did not bind him. The Legal Remembrancer advised that the Revenue Authorities should ignore the Judge's order and continue to manage the estate as if no such order had been made. Should the proprietor ever create the putni, it would be then open to the Collector to resist the putnidar in obtaining possession. The Board directed that all recognition of the right of the zemindar to create a putni should be refused. (Board's Proceedings of 20th June 1885, No. 81, Collection 8, File 291.)

Note 2.—A question having arisen as to the power to remit irrecoverable debts due to an attached estate, the Board pointed out that "Regulation V of 1827, as it now stands on the Statute Book, does not in any way affect estates which have been placed under a Manager by the Judge in accordance with section 26, Regulation V of 1812.

"The duties of such Managers must be confined strictly to those defined in section 26, Regulation V of 1812. Mr.—is of opinion that the remission of debts is not such a duty; but looking at section 26, Regulation V of 1812, and subsequent legislation, 'the duly qualified person' (whoever he may be) whom the Judge may have appointed to manage any estate under the same section of that Regulation should apparently have sought his instructions from the Judge. Such a person apparently has no charge of the general affairs of the proprietors of the landed estate as a Manager under the Court of Wards has."

The Board added: "It seems that the word "estate" in section 26 of Regulation V, 1812, is used strictly in the sense of landed property, and not in the more English sense of the word in which it was used in the Court of Wards' Acts previous to that which is now in force." (Board's Proceedings of 26th May 1883, No. 164, Collection 8, File 232.)

Note 3.—An estate was attached in 1868 under section 26 of Regulation V of 1812, and under section 3 of Regulation V of 1827 the management was made over to the Collector of district A by the Judge of that district. Owing to changes of boundary the estate came to be included in the territorial limits of district B. As it was not desirable, on public grounds, that the attachment should be withdrawn, and the management could not conveniently remain in the hands of the Collector of district A, and under Regulation V of 1827 the Judge of district B could not direct the Collector of that district to undertake the management, the Board asked the Legal Remembrancer whether it was open to them to direct the issue of a notification simply declaring that the management should vest, from a certain date, in the Collector of district B, or if not, under what authority and in what manner could the transfer of the management be made? The Legal Remembrancer gave his opinion that the management is not personal, but will rightly follow the land, and that the Board might issue a notification directing the Collector of "A" to cease, and the Collector of "B" to assume, management. The Board issued a notification accordingly. (Board's Proceedings of 15th September 1883, No. 332, Collection 8, File 830.)

Power to order them to appoint a Manager if cause is not shown.

94. If the co-owners fail to show cause as aforesaid within one month after service of a notice under the last foregoing section, the District Judge may make an order directing them to appoint a common Manager, and a copy of the order shall be served on any co-owner who did not appear before it was made.

Power to appoint Manager if order is not obeyed.

95. If the co-owners do not, within such period, not being less than one month after the making of an order under the last foregoing section, as the District Judge may fix in this behalf, or, where the order has been served as directed by that section, within a like period after such service, appoint a common Manager and report the appointment for the information of the District Judge, the District Judge may, unless it is shown to his satisfaction that there is a prospect of a satisfactory arrangement being made within a reasonable time,—

(*a*) direct that the estate or tenure be managed by the Court of Wards in any case in which the Court of Wards consents to undertake the management thereof; or

(*b*) in any case appoint a Manager.

Power to nominate person to act in all cases under clause (*b*) of last section.

96. The Local Government may nominate a person for any local area to manage all estates and tenures within that local area for which it may be necessary to appoint a Manager under clause (*b*) of the last foregoing section; and, when any person has been so nominated, no other person shall be appointed Manager under that clause by the District Judge, unless in the case of any estate the Judge thinks fit to appoint one of the co-owners themselves as Manager.

The Court of Wards' Act, 1879, applicable to management by Court of Wards.

97. In any case in which the Court of Wards undertakes under section 95 the management of an estate or tenure, so much of the provisions of the Court of Wards' Act, 1879, as relates to the management of immoveable property shall apply to the management.

Provisions applicable to Manager.

98. (1). A Manager appointed under section 95 may, if the District Judge thinks fit, be remunerated by a fixed salary or percentage of the money collected by him as Manager, or partly in one way and partly in the other, as the District Judge from time to time directs.

(2). He shall give such security for the proper discharge of his duties as the District Judge directs.

(3). He shall, subject to the control of the District Judge, have, for the purposes of management, the same powers as the co-owners jointly might but for his appointment have exercised, and the co-owners shall not exercise any such power.

(4). He shall deal with and distribute the profits in accordance with the orders of the District Judge.

(5). He shall keep regular accounts, and allow the co-owners or any of them to inspect and take copies of those accounts.

(6). He shall pass his accounts at such period and in such form as the District Judge may direct.

(7). He may make any application which the proprietors could make under section 103

(8). He shall be removeable by the order of the District Judge, and not otherwise.

Power to restore management to co-owners.

99. When an estate or tenure has been placed under the management of the Court of Wards, or a Manager has been appointed for the same under section 95, the District Judge may at any time direct that the management of it be restored to the co-owners, if he is satisfied that the management will be conducted by them without inconvenience to the public or injury to private rights.

Note.—The Court of Wards having consented under section 95 of this Act to undertake the management of an estate, experience showed that the estate was too hopelessly involved to be protected, and any further management by the Revenue Authorities was only calculated to add to its indebtedness. The Court of Wards therefore gave notice to the Judge of their intention to withdraw from the management, at one month after the date of the notice. The intended cessation of the management by the Court of Wards was notified in the Collector's office, and in a conspicuous place on the estate. The Court of Wards under section 98 (6) passed all accounts for the time the estate was held under management.—(Board's Proceedings of 23rd July 1887, No. 79, Collection 4, File 242).

Power to make rules.

100. The High Court may, from time to time, make rules defining the powers and duties of Managers under the foregoing sections.

"ACT VII (B.C.) OF 1876.

(*Received the assent of the Lieutenant-Governor on the 22nd July 1876, and of the Governor-General on the 9th August 1876.*)

An Act to provide for the Registration of revenue-paying and revenue-free lands, and of the proprietors and managers thereof.

"55.* If the applicant's possession of, succession to, or acquisition by transfer of, the extent of interest in respect of which he has applied to be registered, is disputed by or on behalf of any person making a conflicting claim in respect thereof, and if it is not proved to the satisfaction of the Collector that any person is in possession of the interest in dispute, the Collector shall determine summarily the right to possession of the same, and shall deliver possession accordingly, and shall make the necessary entry in the registers;*

Dispute as to possession, succession, or acquisition by transfer.

* See section 1 of Act V (B.C.) of 1878.

"or if, in the opinion of the Collector, the dispute be one which can more properly be determined by a Civil Court, the Collector shall refer the matter in dispute to the principal Civil Court of the district for determination as hereinafter provided.

"Provided that if the applicant's possession of any extent of interest in accordance with his application be not disputed, or if such possession be proved to the satisfaction of the Collector, the Collector may register the said applicant's name in respect of such extent of interest, and may at the same time make a reference as hereinafter provided to the Civil Court for determination of any dispute as to any further extent of interest in respect of which the applicant has applied to be registered, but in respect of which the right of the applicant to be registered is disputed, and is not proved to the satisfaction of the Collector.

"56. In any case of disputed possession of, succession to, or acquisition by transfer of, the extent of any interest in respect of which application is made under the last preceding section, the Collector may appoint a Receiver to collect the rents of the extent of interest in dispute, and from the sums so collected shall be paid the expenses of management and the revenue due to the Government; and the surplus shall be held in deposit in the Collector's treasury, and shall be paid over to the person who shall be registered by the Collector, or under the order of a Civil Court, in respect of the extent of interest in dispute." 3-1-89.

In cases of disputed possession, &c., Collector may appoint Receiver.

RULES OF THE BOARD RELATING TO ATTACHED ESTATES.

1. All rules prescribed for the management of wards' estates should be followed in the management of attached estates by a Collector, as far as they are applicable, and except as otherwise provided in the law, or in the following rules.

Applicability of Wards' Rules for management.

2. An attachment was made under section 26, Regulation V of 1812, whenever either the Revenue Authorities, or any of the individuals, holding an interest in a joint undivided estate, could satisfy the Courts of Judicature that inconvenience to the public, or injury to private rights, was resulting from disputes subsisting among the proprietors of the estate, but as the words and figures "and sections 26 and 27, Regulation V, 1812," as they stood in section 2, Regulation V of 1827, were repealed by Act XVI of 1874, Schedule, Part VI, estates attached under section 26, Regulation V of 1812, could no longer be placed under the Collector. The sections 26 and 27 of Regulation V of 1812 have now themselves been repealed by Act VIII of 1885, but re-enacted in section 93 of that Act, and a form of procedure has been inserted in the law. Tenures, as well as estates, now come under the law. These estates and tenures referred to in section 93 of Act VIII of 1885 are not wards' estates; but if they are managed by the Court of Wards, the law declares that so much of the provisions of the Court of Wards' Act as relates to the management of immoveable property shall apply to the management. In such cases the jurisdiction of the Court of Wards is strictly confined to the estate or tenure of which the Court has been placed in charge by the Judge; and the Court of Wards has no power to interfere with any other property belonging to the owners of such estate or tenure.

Attachment under Regulation V of 1812 and Act VIII of 1885.

3. Landed property attached by orders of the Civil Courts under section 5, Regulation V of 1799, is, by Regulation V of 1827, to be placed under the superintendence of the Collector.

Regulation V of 1799.

4. Property is attached under section 5, Regulation V of 1799, when no one, of several claimants to the estate of a person dying intestate, can give "the good and sufficient security for his compliance with the judgment that may be passed in the suit," which is requisite before he can be placed in possession of the estate under section 4, and, in all cases, when there may be no person authorized and willing to take charge of the landed property of a person deceased.*

When property may be attached.

5. Upon receiving a precept from the Civil Court to hold any landed property in attachment under the Regulation above quoted, the Collector shall appoint a person for the due care and management of the estate, under good and adequate security for the faithful discharge

Collector to appoint Manager.

* In such a case, the Collector should probably take measures at once for the assertion of the claim of Government to the estate as an escheat.

of the trust, and shall take an agreement from such person in the form given in Appendix A. Any one holding an interest in the estate may appeal to the Commissioner against the order of a District Officer making such an appointment. The precept must state, specifically, the property to be included in the attachment.

Farm of attached property.

6. It is of importance to observe that under the provisions of Regulation V of 1827 it is not open to the Collector to farm property which he holds in attachment under these Regulations, nor to manage it directly: he is restricted, by the law quoted in the preceding clause, to the one mode of management there specified. In accordance, however, with an opinion expressed in 1851 by the Judges of the Sudder Dewani Adalat, a Manager may, with the consent of the Collector, farm such an estate for such a term as is thought proper, upon condition that the farm be surrendered, at any time, on the attachment ceasing.

Duty of Collector.

7. The duty of a Collector under Regulation V of 1827 is to collect the rents and discharge the public revenue, and provide for the cultivation and future improvement of the estate, and (*vide* section 5, Regulation V of 1799) eventually "to deliver over the estate" to the person held entitled thereto, "with a full and just account of all receipts and disbursements during the period of his administration."

Disbursement of surplus proceeds.

8. A Collector cannot, unless under the special orders of the Civil Court, disburse to any one any part of the surplus proceeds from lands thus managed under his superintendence; surplus proceeds may, with the sanction of the Commissioner, be expended upon the improvement of the estate, but if not so appropriated, must be held simply in deposit, and not invested so as to produce interest or profit.

Collector as Receiver of property under litigation.

9. According to sections 503 and 504, Act XIV of 1882, the Civil Court may, ~~for the interest of those concerned, appoint the Collector~~ to be the Receiver of any property which is the subject of a suit or under attachment, if such property be land paying revenue to Government or land of which the revenue has been assigned or redeemed; and place it under his management.

His powers.

10. Whenever a Collector is so appointed to be Receiver, the Civil Court will, under section 503 of the Act, define the powers which he shall exercise in that capacity. It should be observed that the Collector is bound to pay the balance due on his account "as the Court directs." The Collector should be careful to obtain precise instructions from the Court, before disbursing any surplus which he may hold. No periodical reports or returns of any such property are required by the Board as the Collector acts as an officer of the Civil Court and not in subordination to the Board.

Stay of sale of property attached in execution.

11. Under the provisions of section 326, Act XIV of 1882, the Civil Court may, under certain circumstances, stay the sale of any land, or share in land, which is attached in satisfaction of a decree

" with the consent of the Collector, appoint him" 2-1-89.

16. Section 146 of Act X of 1882 does not state through whom the attachment of lands by order of a Magistrate is to be made, or by whom such lands are to be managed, pending the decision of a Civil Court as to the ownership or possession; but it appears from the form of the warrant of attachment given in Head XXIII of Schedule V of the Act that the warrant may be addressed to the Police officer of the station or to the Collector of the district, and the warrant directs the officer addressed to attach the lands "by taking and keeping possession thereof, and to hold the same under attachment until a decree or order of a competent Court determining the rights of the parties, or the claim to possession shall have been obtained." Collectors to whom such warrants are addressed are, therefore, bound to attach and hold such lands. They will manage the lands in the same manner as other lands in their charge, and collect the rents, but keep the latter in deposit on behalf of the Court by which the attachment was made, to be eventually paid, under an order of that Court or of the Civil Court, to the parties in whose favour the Civil Court may adjudicate. In order, however, to avoid the retention of the lands for an indefinite period in his charge, the Collector will at the end of each financial year intimate to the Court under whose order the attachment was made that the lands are still in his charge, and suggest that such steps as are possible may be taken with a view to his being relieved of their charge on an early date. No periodical reports or returns of any such property are required by the Board, as the Collector acts as an officer of the Criminal Court and not in subordination to the Board. 18-4-92.

if the Collector represents to the Court that the public sale thereof is objectionable, and that satisfaction of the decree may be made within a reasonable period by a temporary alienation or management of the land or share; and it may authorize the Collector to provide for such satisfaction in the manner recommended by him. The rules for the guidance of the Collector in the management of such property are to be found in sections 322 to 325 of the Act.

Prohibition of representation by Collector to Civil Court.

12. Under the orders of Government the Collector is prohibited from making representations to the Civil Court under section 326 of the Act, without the sanction of the Board previously obtained; but should any sale be immediately impending of property in respect of which a Collector considers that a representation under section 326 should be made, he can, at the same time as he applies to the Commissioner for permission to act under section 326, represent to the Civil Court that he has made such an application; and it will be in the discretion of the Court to stay the sale.

Attachment of criminal's property.

13. Under section 88, Act X of 1882, a Magistrate may order the attachment by the Collecter of land paying revenue to Government belonging to a person accused of certain crimes, and believed to be absconding or concealing himself for the purpose of avoiding service of a warrant.

When to be sold.

14. Property thus under attachment is to be declared at the disposal of Government, if the absent person does not appear within the time (which is not to be less than thirty days) specified in the proclamation issued under section 87, Act X of 1882, at the same time as the attachment. But such property is not to be sold until the expiration of six months. It is incumbent upon the Collector to take care that the right of Government to such land is declared on the expiration of the period mentioned in the proclamation; and to obtain an order from the Magistrate for the sale of the property, at the expiration of the six months herein referred to.

Management before sale.

15. The law does not restrict the Collector to any particular mode of management during the period that such lands are under attachment and before their sale; ordinarily, however, the provisions of Regulation V of 1827 should be applied.

Manager or Receiver of lands attached.

16. Section 146, Act X of 1882, does not authorize a Magistrate to call upon a Collector to attach or manage lands. Collectors should, therefore, decline to comply with any such requisition made upon them under colour of that section. In cases when estates attached by Magistrates cannot bear the charge for a separate Manager or Receiver, and the Magistrate considers the direct collection of the rents desirable, he may appoint the collectorate or sub-divisional nazir to be Manager or Receiver. As the nazir in this capacity would act directly under the orders of the Magistrate, to whom alone he would be accountable, the security which the nazir has furnished to the Collector will not extend to these duties, and therefore other security should be required of him, when such may be deemed necessary by the Magistrate.

Orders for attachment to be notified by Civil Courts to Collectors.

17. Estates under attachment by order of any judicial authority or managed by a Collector in accordance with such order, cannot be sold for arrears of revenue otherwise than after the preliminary notification prescribed by section 5, Act XI of 1859. To avoid the risk of the provisions of the law referred to being overlooked in the case of estates under judicial attachment which have not been placed under the Collector's management, the High Court have directed by their circular order No. 2 of the 10th January 1871 that all orders, passed by the Civil Courts for the attachment of estates, shall be immediately notified to the Collectors of the districts within which such estates are situated.

Register.

18. In Appendix B is the form of Register for attached estates to be kept in the Collector's office.

APPENDIX A.

[*See Rule* 5.]

Agreement to be executed by the Manager of an Attached Estate.

I. A. B., having voluntarily taken on myself the management of the attached estate, do hereby engage with the Collector of that I will manage the said estate diligently and faithfully, will collect the rents and discharge the public revenue, and will use every means in my power to provide for the cultivation and improvement of the estate, and will act in every respect for the interest of the proprietors in the same manner as if the estate were my own I will derive no personal advantage from the management beyond the remuneration granted to me as Manager, and I will keep up a full and just account of all receipts and disbursements during the period of my management. In the event of any breach of trust, neglect, or omission as Manager being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX B.

[*See Rule* 18.]

Register 35 *of Attached Estates, (to be kept in the Collector's Office.)*

1	2	3	4	5	6	7	8	9	10	11
Serial number.	Names of parties concerned.	Authority by whose order attached.	Date of order.	Name of estate and, if portion of an estate, extent of share.	Government Revenue.	Date of execution of order.	How collections are made.	Date of order for release, and by what authority issued.	Date of execution of order for release.	REMARKS.

PART III.

ENCUMBERED ESTATES.

THE law now in force regarding Encumbered Estates in the Provinces subject to the Lieutenant-Governor of Bengal is contained in the following Acts:—

ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Act VI of 1876.
Act V of 1884.
Act IX of 1886.

ACT VI OF 1876.

(*Received the assent of the Governor-General on the 14th March* 1876.)

An Act to relieve certain landholders in Chutia Nagpur.

Preamble.

WHEREAS it is expedient to provide for the relief of holders of land in Chutia Nagpur who may be in debt, and whose immoveable property may be subject to mortgages, charges and liens; It is hereby enacted as follows:—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Chutia Nagpur Encumbered Estates' Act, 1876."

II.—VESTING ORDER.

Power to vest management of property in an officer appointed by Commissioner.

2. Whenever any holder of immoveable property, or (when such holder is a minor, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

or the person who would be heir to such holder if he died intestate,

or (when such person is a minor, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

or when any such property belonging to such holder has been attached in execution of a decree of a Civil Court, the Deputy Commissioner within whose jurisdiction such property is situate,

applies in writing to the Commissioner, stating that the holder of the said property is subject to, or that his said property is charged with, debts or liabilities other than debts due, or liabilities incurred, to

Government, and requesting that the provisions of this Act be applied to his case,

the Commissioner may, with the previous consent of the Lieutenant-Governor of Bengal, by order published in the *Calcutta Gazette*, appoint an officer (hereinafter called the Manager), and vest in him the management of the whole or any portion of the immoveable property of or to which the said holder is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on him or his heir, during the continuance of such management.

Every application under this section must state:— * See sec. 2 of Act V of 1884.

(*a*) The particulars of the debts and liabilities as aforesaid to which the said holder is subject or with which his immoveable property is charged; and

(*b*) the particulars of the immoveable property of or to which he is then possessed or entitled in his own right or which he is entitled to redeem.

Every such application must, except when it is made by a Deputy Commissioner, be verified by the applicant or by some other competent person in the manner required by law for the verification of plaints, and, if it contains any averment which the person making the verification knows or believes to be false, or does not know or believe to be true, he shall be deemed to have given false evidence within the meaning of the Indian Penal Code.

Note 1.—Immoveable property without, *i.e.*, outside the territorial jurisdiction of the Commissioner of Chutia Nagpur cannot be affected or protected by the operation of this Act.

Government have declined to amend the Act by giving a power of extending the benefits of the Act to immoveable property outside of Chutia Nagpur, but belonging to an indebted proprietor who has estates within the local area.—(Board's Proceedings of 16th September 1882, No. 301, Collection 3, File 2934.)

Note 2.—A mohunt in Hazaribagh petitioned Government praying that the property of the religious endowment in his charge might be brought under the operation of this Act. The Board, in reporting on the petition, observed that it amounted to a claim, almost as of right, on the part of this mohunt and other administrators of religious endowments, to be admitted to the benefits of the special protection under the Act against their creditors, and they considered that any show of such claim should be resisted on principle. As no political reasons existed for admitting the petitioner to the protection of the Act, and there were other reasons against it, the case did not seem to the Board one in which the Act could properly be applied. Government rejected the application. (Board's Proceedings of 16th February 1884, No. 26, Collection 3, File 26).

Effect of order.

3. * On the publication of an order under section 2, the following consequences shall ensue:— * See sec. 3 of Act V of 1884.

Bar of suits.

First, all proceedings which may then be pending in any Civil Court in British India, in respect to such debts or liabilities, shall be barred; and all processes, executions and attachments for or in respect of such debts and liabilities shall become null and void;

Freedom from arrest.

Secondly, so long as such management continues,

the holder of the said property and his heir shall not be liable to arrest for or in respect of the debts and liabilities to which the said holder was immediately before the said publication subject, or with which the property so vested as aforesaid or any part thereof was at the time of the said publication charged, other than debts due, or liabilities incurred, to Government,

nor shall their moveable property be liable to attachment or sale, under process of any Civil Court in British India for or in respect of such debts and liabilities other than as aforesaid; and

Moveable property not liable to attachment for prior debts.

Thirdly, so long as such management continues,

Cessation of power to alienate.

(*a*) the holder of the said immoveable property and his heir shall be incompetent to mortgage, charge, lease or alienate their immoveable property or any part thereof, or to grant valid receipts for the rents and profits arising or accruing therefrom,

(*b*) such property shall be exempt from attachment or sale under such process as aforesaid, except for or in respect of debts due, or liabilities incurred, to Government, and

Immoveable property freed from attachment.

(*c*) the holder of the same property and his heir shall be incapable of entering into any contract which may involve them, or either of them, in pecuniary liability.

Cessation of power to contract.

III.—Duties of Manager.

4. The Manager shall, during his management of the said immoveable property, receive and recover all rents and profits due in respect thereof; and shall, upon receiving such rents and profits, give receipts for the same.

Manager to receive rents and profits,

From the sums so received, he shall pay—

First, the Government revenue, and all debts or liabilities for the time being due or incurred to Government:

and pay therefrom the Government demand,

Secondly, in the case of under-tenures, the rent (if any) due to the superior landlord, in respect of the said property:

rent due to superior landlord,

Thirdly, such annual sum as appears to the Commissioner requisite for the maintenance of the holder of the property, his heir, and their families:

annual sum for maintenance of holder of property and his heir,

Fourthly, the costs of such repairs and improvements of the property as appear necessary to the Manager and are approved by the Commissioner:

costs of repairs and improvements,

and the residue shall be applied in discharge of the costs of the management, and in settlement of such debts and liabilities of the holder of the property and his heir, as may be established under the provisions hereinafter contained:

costs of management and the debts and liabilities.

* and also in or towards the repayment, either before or after the liquidation of such debts and liabilities, of any loan received from the Government by the Manager under this Act.

* See sec. 4 of Act V of 1884.

IV.—SETTLEMENT OF DEBTS.

Notice to claimant against holder of property.

5. On the publication of the order vesting in him the management of the said property, the Manager shall publish a notice in English, Urdu and Hindi, calling upon all persons having claims against the holder of the said property to notify the same in writing to such Manager within three months from the date of the publication.

Notice how published.

Such notice shall be published by being posted at the kachahris in the district or districts in which the said property lies, and at such other places as the Manager thinks fit.

Claim to contain full particulars.

6. Every such claimant shall, along with his claim, present full particulars thereof.

Documents to be given up.

Every document on which the claimant founds his claim, or on which he relies in support thereof, shall be delivered to the Manager along with the claim.

Entries in books.

If the document be an entry in any book, the claimant shall produce the book to the Manager, together with a copy of the entry on which he relies. The Manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

Exclusion of documents not produced.

If any document in the possession or under the control of the claimant is not delivered or produced by him to the Manager along with the claim, the Manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

Debt not duly notified to be barred.

7. Every debt or liability other than debts due, or liabilities incurred, to Government or (in the case of under-tenures), the rent due to the superior landlord, to which the holder of the property is subject, or with which the property is charged, and which is not duly notified to the Manager within the time and in manner hereinbefore mentioned, shall be barred:

Provision for admission of claim within further period of six months.

Provided that, when proof is made to the Manager that the claimant was unable to comply with the provisions of sections 5 and 6, the Manager may admit his claim within the further period of six* months from the expiration of the said period of three months.

* See sec. 5 of Act V of 1884.

Determination of debts.

8. The Manager shall, in accordance with the rules to be made under this Act, determine the amount of all principal debts and liabilities justly due to the several creditors of the holder of the property, and to persons holding mortgages, charges or liens thereon, and the interest (if any) due at the date of such determination in respect of such debts and liabilities.

9. If such property or any part thereof be in the possession of any person claiming to hold it under a lease, dated within the three years immediately preceding the publication of the order mentioned in section 2, the Manager, with the sanction of the Deputy Commissioner and Commissioner (or of the Commissioner only if the Deputy Commissioner be himself the Manager), may inquire into the sufficiency of the consideration for which the lease was given; and if such consideration appear to him insufficient, may by order either set aside the lease or cause the person so in possession to pay such consideration for the said lease as the Manager thinks fit, and in default of such payment the lease shall be cancelled.

Power to inquire into consideration for leases.

Power to set aside leases.

10. An appeal against any refusal, admission, determination or order under section 6, 7, 8 or 9 shall lie, if preferred within six weeks from the date thereof, to the Deputy Commissioner within whose jurisdiction the property is situate, and the decision of the Manager, if no such appeal has been so preferred, shall be final:

Provided that if the Deputy Commissioner be himself the Manager, the appeal shall lie to the Commissioner.

An appeal shall lie from any decision of the Deputy Commissioner, if preferred within six weeks of the date of his decision, to the Commissioner, and the decision of such Commissioner, or of the Deputy Commissioner if no such appeal has been so preferred, shall be final.

Appeal to Deputy Commissioner.

Appeal to Commissioner.

11. When the amount due in respect of the debts and liabilities mentioned in section 8 has been finally determined, the Manager shall prepare and submit to the Commissioner a schedule of such debts and liabilities, and a scheme for the settlement thereof; and such scheme, when approved by the Commissioner, shall be carried into effect.

Until such approval is given, the Commissioner may, as often as he thinks fit, send back such scheme to the Manager for revision, and direct him to make such further enquiry as may be requisite for the proper preparation of the scheme.

Scheme for settlement of debts.

Power to return scheme for revision.

12. *When all the debts and liabilities mentioned in the schedule referred to in section 11, and the amount of any loan received from the Government under section 18, together with the interest (if any) due thereon, have been paid and discharged;

†or if the Commissioner, at any time before a scheme has been approved by him under section 11, thinks that the provisions of this Act should not continue to apply to the case of the holder of the said property or his heir;

‡or if at any time an arrangement is made for the satisfaction of the debts and liabilities which is accepted by the creditors and approved by the Commissioner;

such holder or his heir shall be restored to the possession and enjoyment of the property, or of such part thereof as has not been sold by the Manager under the power contained in section 18, but subject

Restoration of owner to his property.

* See sec. 6 of Act V of 1884.

† See sec. 6 of Act V of 1884.

‡ See sec. 6 of Act V of 1884.

to the leases and mortgages (if any) granted and made by the Manager under the powers hereinafter contained.

Where the holder of the property or his heir is so restored under the circumstances mentioned in the second clause of this section, such restoration shall be notified in the *Calcutta Gazette*, and thereupon the proceedings, processes, executions and attachments mentioned in section 3 (so far as they relate to debts and liabilities which the Manager has not paid off or compromised), and the debts and liabilities barred by section 7, shall be revived; and any mortgagee or conditional vendee dispossessed under section 16 shall be reinstated, unless his claim under the mortgage or conditional sale has been satisfied;

Restoration to be notified.

Revival of barred proceedings and debts.

Reinstatement of mortgagees.

and in calculating the periods of limitation applicable to such revived proceedings, and to suits to recover and enforce such revived debts and liabilities, the time intervening between such restoration and the publication of the order mentioned in section 2 shall be excluded.

Period of limitation as to revived proceedings and debts.

V.—Powers of Manager.

13. The Manager may, from time to time, call for further and more detailed particulars of any claim preferred before him under this Act, and may at his discretion refuse to proceed with the investigation of the claim until such particulars are supplied.

Power to call for further particulars.

14. For the purposes of this Act, the Manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

Power to summon witnesses and compel production of documents.

15. Every investigation conducted by the Manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

Investigation to be deemed a judicial proceeding.

And every statement made by any person examined by or before the Manager with reference to such investigation, whether upon oath or otherwise, shall be taken to be evidence within the meaning of the same Code.

Statements of persons examined to be evidence.

16. The Manager shall have, for the purpose of realizing and recovering the rents and profits of the said immoveable property, the same powers as the holder of the property would have had for such purpose if this Act had not been passed.

Manager to have powers of holder of estate.

And if such property, or any part thereof, be in the possession of any mortgagee or conditional vendee, the Manager may apply to the Court of the Deputy Commissioner within whose jurisdiction the property is

Power to remove mortgagee or conditional vendee in possession.

situate, and such Court shall cause the same to be delivered to the Manager as if a decree therefor had been made in his favour, but without prejudice to the mortgagee or vendee preferring his claim under the provisions hereinbefore contained.

Power to lease.

17. Subject to the rules made under section 19, the Manager shall have power to demise all or any part of the property under his management for any term of years or* in perpetuity to take effect in possession, in consideration of any fine or fines, or without fine, and reserving such rents and under such conditions as may be agreed upon.

* See sec. 7 of Act V of 1884.

Power to raise money by mortgage or sale.

18. The Manager, with the previous assent of the Commissioner, shall have power to raise any money which may be required for the settlement of the debts and liabilities (other than as aforesaid) to which the holder of the property is subject, or with which such property or any part thereof is charged,

by demising by way of mortgage the whole or any part of such property for a term not exceeding twenty years from the said publication,

or by selling† by public auction or by private contract, and upon such terms as the Manager thinks fit, such portion of the same property as may appear expedient,

† See sec. 8(*a*) of Act V of 1884.

or‡ by borrowing money from the Government at such rate of interest as appears reasonable to the Local Government.

‡ See sec. 8(*b*) of Act V of 1884.

And no mortgagee advancing money upon any mortgage made under this section shall be bound to see that such money is wanted, or that no more than is wanted is raised.

Manager's receipts.

And the receipt of the Manager for any moneys paid to him as such shall discharge the person paying the same therefrom, and from being concerned to see to the application thereof.

§ See sec. 8(*c*) of Act V of 1884.

§The powers conferred by this section shall not be exercised until a scheme has been approved by the Commissioner under section 11.

Note 1.—The Commissioner applied for the Board's sanction to the sale of an entire encumbered estate under this section. The Board in reply pointed out that the power of bringing an estate to sale under this section is vested by law in the Manager, subject, however, to the Commissioner's previous sanction. That sanction having been obtained in the case referred, all legal formalities had been complied with, and the Board's further sanction was unnecessary. The Board would be always ready to advise as to the expediency or otherwise of bringing an estate to sale, but the actual sanction must be given by the Commissioner, and by him alone The Board saw no objection to the sale proposed in the case under reference. (Board's Proceedings of 9th January 1885, No. 161, Collection 3, File 2118.)

Note 2.—A proposal having been submitted to the Board for Government to lend to certain encumbered estates the funds necessary to carry on the settlement proceedings in progress in those estates, the Board replied :—"Though it is true that the law contemplates the borrowing of money from Government under the Act, section 18 of Act VI of 1876, as amended by section 8 of Act V of 1884, confines such loans to money which may be required for the settlement of the debts and liabilities with which the property is charged. The Board do not think that a loan for the purpose of carrying out a settlement of the estate would come within the purview of this section." (Board's Proceedings of 26th March 1887, No. 205, Collection 3, File 17.)

VI.—MISCELLANEOUS.

Power to make rules.

19. The Lieutenant-Governor of Bengal may, from time to time, make rules consistent with this Act to regulate the following matters:—

(*a*) the security to be required from subordinate officers under this Act;

*(*aa*) the classes of cases which may be submitted by the Commissioner for the consent of the Lieutenant-Governor under section 2;

*See sec. 9 of Act V of 1884.

(*b*) the notices to be given under this Act and the publication of such notices;

(*c*) the procedure to be followed in determining under section 8 the debts and liabilities due to creditors and other persons, and in performing the other duties imposed on any officer by this Act;

(*d*) the allowance of interest on each of the principal debts and liabilities so determined, from the date on which it was incurred down to the date of the determination, and on the aggregate amount of such debts and liabilities from the date of the determination down to the date of payment;

(*e*) the order of paying debts and liabilities so determined;

and generally for the guidance of officers in all matters connected with the enforcement of this Act.

Such rules, when approved by the Governor-General in Council and published in the *Calcutta Gazette*, shall have the force of law.

Power to appoint new Managers.

20. Whenever the Commissioner thinks fit, he may appoint any officer to be a Manager in the stead of any Manager appointed under this Act; and thereupon the property then vested under this Act in the former Manager shall become vested in the new Manager.

Every such new Manager shall have the same powers as if he had been originally appointed.

Managers to be public servants.

21. Every Manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

Bar of suits.

22. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bonâ fide* pursuant to this Act.

Saving of jurisdiction of Courts in Chutia Nagpur in respect of certain suits.

23. Nothing in this Act precludes the Courts in Chutia Nagpur having jurisdiction in suits relating to the succession to, or claims of maintenance from, any immoveable property brought under the operation of this Act, from entertaining and disposing of such suits; but to all such suits the Manager of such property shall be made a party.

Act not to affect powers conferred by Bengal Act II of 1869.

24. Nothing in this Act shall be deemed to take away or abridge any power or authority conferred by an Act passed by the Lieutenant-Governor of Bengal in Council, entitled "AN ACT to ascertain, regulate and record certain tenures in Chutia Nagpur," on any person appointed to be a Special Commissioner thereunder, or on the Commissioner of the division of Chutia Nagpur.

ACT V OF 1884.

(*Received the assent of the Governor-General on the 26h February* 1884.)

An Act to amend the Chutia Nagpur Encumbered Estates' Act, 1876

WHEREAS, it is expedient to amend the Chutia Nagpur Encumbered Estates' Act, 1876; It is hereby enacted as follows:—

Meaning of "section."

1. "Section" in this Act means a section of the Chutia Nagpur Encumbered Estates' Act, 1876.

Sections 2 to 9 inclusive have been inserted in the Sections of Act VI of 1876 to which they refer.

10. Act XII of 1877 (*an Act to amend the Chutia Nagpur Encumbered Estates' Act,* 1876) is hereby repealed.

ACT IX OF 1886.

(*Received the assent of the Governor-General on the 10th March* 1886.)

An Act to apply the Chutia Nagpur Encumbered Estates' Act, 1876, to the Deo Estate in the Gaya district.

WHEREAS, Raja Bhikam Narayan Singh Bahadur, of Deo, in the district of Gaya, is subject to, and his immoveable property is charged with, debts and liabilities, other than debts due, and liabilities incurred, to the Government;

And whereas the said Raja has requested that the provisions of the Chutia Nagpur Encumbered Estates' Act, 1876, be applied to his case;

And whereas the persons to whom the debts are due and the liabilities have been incurred have assented to the application of the Chutia Nagpur Encumbered Estates' Act, 1876, to the case, on the condition that their title to receive the principal and interest due to them be in no way impaired thereby;

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Deo Estate Act, 1886; and (2) It shall come into force at once.

Application of Act VI of 1876 to the Deo estate.

2. The provisions of the Chutia Nagpur Encumbered Estates' Act, 1876, as amended by Act V of 1884, may be applied to the case of the said Raja Bhikam Narayan Singh Bahadur, subject to the following modifications, namely:—

(1) The expressions "Commissioner," "Deputy Commissioner" and "holder," where used in the said Act, shall be construed as

referring to the Commissioner of the Patna division, the Collector of the Gaya district and the said Raja, respectively.

(2) Notwithstanding anything in section 2 of the said Act, the Commissioner may, without any further application from the said Raja and without any further notification of the consent of the Lieutenant-Governor of Bengal, publish an order under that section appointing a Manager and vesting in him the management of the whole of the immoveable property of or to which the said Raja is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on him or his heir during the continuance of the management.

(3) Section 4 of the said Act shall be read as if after the words "and their families" the words "and persons entitled to receive maintenance from the property" were added.

(4) Notwithstanding anything in section 8—

the sums mentioned in column 2 and column 4 of the schedule to this Act, as principal and as balance due from the said Raja on the thirty-first day of December 1885, respectively,

and the rate of interest mentioned in column 3 of that schedule,

shall, save in so far as any error with respect thereto may be proved to the satisfaction of the Commissioner, be deemed to be justly due to the several persons mentioned in column 1 of the schedule.

(5) The scheme prepared and approved under section 11 of the said Act shall provide that out of the residue applicable under section 4 of that Act, after discharge of costs of management, to the settlement of debts and liabilities, interest at the rate of six per cent. per annum in respect of so much of the principal sum of six hundred and fifty thousand rupees as is for the time being due to the Maharaja of Darbhanga shall be paid to the Maharaja before any sum is paid thereout to any other creditor.

(6). The second clause of section 12 of the said Act shall be read as if for the words "at any time before a scheme has been approved by him under section 11" the words "at any time before the occurrence of either of the events mentioned in the first and third clauses of this section" were substituted.

(7) The power conferred on the Manager by the second clause of section 16 of the said Act, to apply for the removal of a mortgagee or conditional vendee in possession, shall not be exercised.

(8). The exercise of the power of sale conferred by section 18 of the said Act shall be subject to the following conditions, namely—

(*a*) that one month's notice shall be given to the Maharaja of Darbhanga of the Manager's intention to sell any property of which the said Maharaja is mortgagee;

(*b*) that until the debt due to the said Maharaja has been reduced to the sum of six hundred and fifty thousand rupees, no portion of the proceeds of the sale of any of that property shall, without the previous consent of the Maharaja, be paid to any other creditor; and

(*c*) that, except with the previous consent of the said Maharaja, so much of that property shall be left unsold as will

yield a yearly income sufficient, after compliance with the rest of the scheme prepared and approved under section 11 of the said Act, to meet the yearly interest for the time being payable to the Maharaja.

(9). Section 23 of the said Act shall be read as if for the words "the Courts in Chutia Nagpur" the words "any Court" were substituted, and as if the following words were added to the section, namely:—"and a suit relating to a claim of maintenance from the property shall not be entertained by any such Court without the previous consent of the Commissioner."

Saving of priority of Crown debts.

3. Nothing contained in this Act shall be construed as affecting the priority of any debt due, or liability incurred, to the Government.

SCHEDULE.

[*See section* 2, *clause* (4).]

NAME OF CREDITOR.	Principal.	Annual rate of interest per centum.	Balance due on the 31st December 1885.
1	2	3	4
	Rs. A. P.		Rs. A. P.
Maharaja Lachhmeshar Singh Bahadur of Darbhanga ...	6,50,000 0 0	6	8,18,141 4 0
Babu Rameshwar Prasad ...	2,89,751 12 2	6	2,85,340 2 7
Ditto ...	21,000 0 0	12	21,000 0 0
Ditto ...	9,000 0 0	12	9,000 0 0
Sayyid Lutf Ali Khan Bahadur ...	12,045 4 0	6	13,460 8 8
Nurjahan Begum	9,405 0 0	6	10,577 10 1
Gosain Dalmirpuri	5,000 0 0	6	6,535 0 0
Gosain Dalmirpuri and Bhakhi Singh	5,400 0 0	6	4,850 0 0
Babu Ramgopal Singh and Babu Ram Kirpal Singh	4,000 0 0	12	4,000 0 0
Ditto	3,500 0 0	12	3,500 0 0
Ditto	14,484 8 9	6	15,377 12 2
Sayyid-un-nissa Bibi	29,660 0 0	18	53,725 1 0
Babu Baijnath Singh	13,503 13 9	12	17,996 1 10
Ditto	777 8 5	*Nil.*	777 8 5
Shaikh Imaman and Ramdhan Barai	10,000 0 0	9	10,000 0 0
Bihari Lal Barik	3,300 0 0	72	6,006 0 0
Ditto	1,750 0 0	72	3,094 0 0
Lachhman Das and Mathura Das...	4,998 2 6	6	4,215 14 7
Ramkishn Das	1,195 10 0	12	1,267 5 0
Narayan Sahu, Sheo Sahu, Bhichuk Sahu and Sheocharan Sahu ...	3,500 0 0	12	3,052 12 0
Madho Singh	7,702 0 6	6	7,070 6 11
Raghubar Singh	3,000 0 0	12	2,824 2 4
Bishn Saran Lal	389 0 0	12	389 0 0
Maharani Baliraj Kunwar... ...	80,000 0 0	4½	80,000 0 0

RULES UNDER THE CHUTIA NAGPUR ENCUMBERED ESTATES' ACT.

Rules which have the force of law.

In exercise of the powers conferred by section 19 of the Chutia Nagpur Encumbered Estates' Act, 1876, as amended by Act V of 1884, the Lieutenant-Governor of Bengal has, with the approval of His Excellency the Governor-General in Council, made the following rules (*vide* pages 138 and 139 of the *Calcutta Gazette* of the 25th February 1885) :—

(i)—An application under section 2 shall not ordinarily be submitted by the Commissioner for the consent of the Lieutenant-Governor, unless—

(1) the property consists of an estate paying revenue direct to Government, or entered in the register of revenue-free lands, and having a rental of not less than Rs. 2,000 a year;

(2) the holder is a person of position and influence, and belongs to one of the old families in the division; and

(3) the debts can be liquidated in 15 years.

In special cases an application may be submitted by the Commissioner in respect of a permanent tenure, when the other conditions above specified exist.

Ordinarily, no immoveable property other than land or permanent interests in land shall be brought under the provisions of the Act.

(ii)—Every application under section 2 of the Act shall, if made by the holder of immoveable property, or by his heir, or guardian, committee, or other legal curator of such holder or heir, be accompanied by a statement of all debts and liabilities due by such holder, together with the names of the creditors, and a specification of the date on which each debt was incurred, and also by a statement showing of what property such holder is possessed, or to which he is entitled in his own right, or which he is entitled to redeem, and the income derivable therefrom. These statements may, if the Commissioner deem it necessary, be sent to the Deputy Commissioner of the district or districts in which the immoveable property is situated for inquiry into the correctness or otherwise of such statements, and for report as to whether the property is solvent or not. The Commissioner shall refrain from issuing the vesting order under section 2, if it appears to him, on such report or otherwise, that a property is hopelessly insolvent.

(iii)—When a Deputy Commissioner is of opinion that any property should be brought under the provisions of the Act, he shall ascertain, as far as possible, what debts and liabilities are due by the holder of such property, and what immoveable property he has in his possession, and the income derivable therefrom; and, after inquiry into the solvency or otherwise of the

holder, he shall submit the whole of the papers to the Commissioner, who shall issue the vesting order or not according as, in his opinion, the property is solvent or not.

(iv)—After the vesting order has been issued, it shall be the duty of the Manager to inquire carefully into the solvency of the property, and to make early report on this point to the Commissioner, with a view to the restoration of the property to the owner (under section 12 of the Act as amended by Act V of 1884), should the property prove to be insolvent.

(v)—Wherever the Manager appointed under the Act is not the Deputy Commissioner of the district, the Deputy Commissioner will (subject to such orders consistent with the provisions of the said Act as the Commissioner may from time to time issue), exercise a general control over the management of all the properties in his district.

(vi)—The security to be required from any Manager not being a Government servant, and from subordinate officers under this Act, shall be fixed from time to time by the Commissioner of the division, with the approval of the Lieutenant-Governor: provided that no such Manager or subordinate officer shall be required to give security for an amount exceeding 25 per cent. of the annual rents and profits of the property on account of which he is employed.

(vii)—To every notice published under section 5 of the Act shall be appended a copy of section 6. The notice shall be published at the district cutcherries, moonsiffs' courts, and thanas within the jurisdiction of which the property is situated, and shall be affixed to the bhandar of all villages contained within the property, and published in all such villages by beat of drum. Whenever possible, special service of such notice shall be made on every known creditor of the property; but the absence of such special service shall not be a bar to proceedings under the Act.

(viii)—When any property is restored to the holder or his heir, in accordance with section 12 of the Act, notice of the restoration shall be published at the places mentioned in the preceding rule and in the *Calcutta Gazette*.

(ix)—On the publication of the vesting order under section 2 of the Act, the holder of the property, or his legal representative, shall be called upon to deliver to the Manager, within fifteen days, all accounts and other papers connected with the management of the property.

(x)—In determining the amount of any principal debt or liability under section 8 of the Act, claims equitably due may be admitted by the Manager if acknowledged by the holder of the property or his legal

the cost of all Government establishments in so far as they are employed in the supervision and management of such estates, other than establishments specially entertained for any particular estate or group of estates, and to meet all contingent expenditure incurred by the Government in connection with such supervision and management; It is hereby enacted as follows:—

Title, extent and commencement.

1. (*1*) This Act may be called the Government Management of Private Estates Act, 1892.

(*2*) It extends to the whole of British India, inclusive of Upper Burma and British Baluchistan; and

(*3*) It shall come into force at once.

Definition.

2. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "immoveable property" includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land, and things attached to the earth or permanently fastened to anything which is attached to the earth but not standing timber, growing crops or grass;

(*2*) "gross income" includes all receipts of every kind in produce or cash, except money borrowed, recoveries of principal and the proceeds of sale of immoveable property or of moveable property properly classed as capital; and

(*3*) "private estates under Government management" include—

(*a*) estates under the Court of Wards;

(*b*) encumbered estates under Government management;

(*c*) estates attached for default of payment of Government revenue;

(*d*) minors' estates placed under the guardianship of a revenue-officer of the Government by a Civil Court;

(*e*) estates managed by a Collector in pursuance of any order made under the Code of Civil Procedure; and

XI of 1882.

(*f*) all other estates made over to or taken under the management of a revenue-officer of the Government as such under any law for the time being in force or in virtue of any agreement.

Power to levy rate.

3. It shall be lawful for the Local Government—

(*1*) to levy on all private estates under Government management a rate, not exceeding five per cent. on the gross income, calculated, as nearly as may be possible, to cover—

(*a*) the cost of all Government establishments in so far as they may be employed in the supervision or management of such estates other than establishments specially entertained for the supervision or management of any particular estate or group of estates, and

(*b*) all contingent expenditure incurred in consequence of such supervision or management;

(*2*) from time to time to vary such rate; and

(*3*) to reduce or remit such rate in any special case or cases as may be equitable:

Provided that, in deciding the amount of the rate to be levied under this Act on any particular estate or group of estates, the Local Government shall consider the expenditure incurred on special establishments for such estate or estates.

Power to levy special charges.

4. In cases where an officer of the Government is employed to give legal advice or to audit accounts on behalf of any estate, the Local Government, if it considers the services rendered to be of a special nature, may, in its discretion, direct a special charge to be made against that estate on account of such services, irrespective of the rate leviable under the last foregoing section.

Saving as to special expenditure.

5. Nothing in this Act shall apply to the cost of establishments specially entertained or to expenditure of any description specially incurred in respect of any particular estate or estates.

Validation of levy of past rates.

6. All rates for general supervision or management levied by any Local Government before the commencement of this Act shall be deemed to have been levied under this Act.

Power to make rules.

7. The Local Government may make any rules and issue any orders which may be necessary for carrying this Act into effect, and which are consistent therewith.

Exemption from jurisdiction of Courts.

8. Where any Government establishment is employed in such supervision as aforesaid, the Local Government shall be the sole judge of the cost attributable to such employment, and its decision thereon shall not be questioned in any Court of Law or otherwise.

" Hutwan...One rupee per hundred rupees." 14-4-97.

Ben. IX of 1879.

9. Section 17 of the Court of Wards Act, 1879 (passed by the Lieutenant-Governor of Bengal in Council), and so much of Act III of 1881 (also passed by the Lieutenant-Governor of Bengal in Council) as relates to section 17 of the said Court of Wards Act, 1879, are hereby repealed. Repeal.

REVENUE CIRCULAR.

RULES UNDER SECTION 7 OF THE GOVERNMENT MANAGEMENT OF PRIVATE ESTATES ACT, 1892.

SECTION I.—PRELIMINARY.

1. In exercise of the powers conferred on him by section 7 of the Government Management of Private Estates Act, X of 1892, the Lieutenant-Governor of Bengal is pleased to make the following rules, a draft of which was promulgated by notification No. 4660L.R., dated the 14th November 1893, published at page 945, Part I of the *Calcutta Gazette* of the 15th idem:—

Rules having the effect of law.

(*a*) The rate leviable under section 3 of the Act on all private estates, as defined in clause (3) of section 2, in order to cover as nearly as possible the cost of all Government establishments employed and contingent expenditure incurred by the Government for the supervision and management of such estates, shall be as follows:—

"Two and seven-eighths per cent." 7-5-96. gross income [as defined in clause (2) of section 2] of five lakhs of rupees or less. For estates with a higher income the rate will be fixed separately in each case by the Government. The estates of this class now under management are the following, and they will pay at the rates shown:—

one-half rupee per hundred rupees. 10-5-94. ½ per cent.

one and-a-half rupees per hundred rupees. 10-5-94. 1½ per cent.

(*b*) If any estate is under Government management for a portion of the year only, the rate is to be levied only upon the gross income received during the Government management period of such management 10-5-94.

Seven annas per hundred rupees. 10-5-94.

"Seven annas per hundred rupees." 14-4-97.

(*c*) Under section 4 the rate leviable on all private estates having a current rent and cess demand of Rs. 50,000 and upwards, which are subjected to audit by the Examiner of Local Accounts, shall be as follows:—

Six annas per cent. on estates with a gross income of five lakhs or less. For estates with a higher income the rate will be fixed separately in each case by the Government. The estates of this class now under management are the following, and they will pay at the rates shown:—

"Burdwan...One anna per hundred rupees.
Tikari...Four annas per hundred rupees." 14-4-97.

(*d*) Under section 4 the payment of fees shall be obligatory on all estates for legal business done for them by the office of the Superintendent and Remembrancer of Legal Affairs. The scale of fees is as follows:—

	Rs.	to	Rs.
Drawing plaints, written statements and memorandum of appeal	5	„	85
Settling appeals	5	„	85
Ditto petitions	5	„	85
Opinion	5	„	85
Compromise	20	„	85
Consultation	20	„	85
Motion			85
Contested motion			85

Section II.—General Rate.

Rate for supervision and management.

1. Section 3 of the Act empowers the Government to levy a rate on all private estates, as defined in clause (3) of section 2, in order to cover as nearly as possible the cost of all Government establishments employed and contingent expenditure incurred by the Government, for the supervision and management of such estates.

Leviable on gross income.

2. The rate is leviable on the gross income as defined in clause (2) of section 2, and is in no case to exceed 5 per cent. per annum.

3. Power is reserved to the Government by section 3 to vary the rate from time to time, and to reduce or remit it whenever this seems equitable, provided that whenever any considerable special establishments are entertained for an estate, its claim to a reduction shall receive due attention.

May be varied, reduced, or remitted.

4. The rate is to be credited in the cash account of each district in a lump sum at the beginning of each half-year as the "General rate under the Government Management of Private Estates Act, 1892."

How to be credited.

5. Whenever an estate is situated in more than one district, and the portion in each district is managed by the Collector of that district, the rate is to be levied separately by each Collector for the portion of the estate situate in his district.

How to be levied when estate is in different districts.

6. The Return XXXI submitted by the Manager under rule 12, Section III, Part I of this Manual is to be accompanied with a statement in the form of Appendix A, showing the annual payment of the rate by the estate in each district. The instructions at foot of the statement should be carefully observed.

Statement to accompany Return XXXI.

7. Budget estimates of receipts and disbursements of the rate, for the ensuing financial year are to be submitted by the Collector in triplicate in the forms given in Appendices B and C. They will be due in the Commissioner's office on the 1st September. The Commissioner in his turn is, with his Resolution, to forward them in duplicate to the Board, so as to reach their office not later than the 15th September. An estimate of disbursements in the form of Appendix C is to be submitted in duplicate by the Commissioner and the Director of the Department of Land Records and Agriculture to the Board, so as to reach their office on the 15th September. One copy of each of these estimates will after examination and review be transmitted to the Accountant-General, so as to reach his office not later than the 15th November.

Budget estimates.

8. The Accountant-General has to furnish the Board on the 15th December with a detailed statement for the ensuing financial year, showing (*a*) for each district the estimate of receipts of the rate ; (*b*) for each separate office the estimate of disbursements against the rate, and (*c*) the sanctioned salaries for one Member of the Board of

Annual grant.

Revenue, Senior Secretary to the Board, all Commissioners, Collectors, Deputy Commissioners, and the Director of the Department of Land Records and Agriculture. On its receipt the necessary application to Government will be made by the Board for sanction (*a*) to the total estimate of receipts of the rate for the whole Province, and (*b*) to an allotment to be placed at the Board's disposal for meeting the charges for establishments and contingencies in the Government offices. When the grant is sanctioned the necessary assignment to the various officers concerned will be made by the Board, the assignment for establishments being in accordance with the sanctioned scale. The receipts over and above the sanctioned allotment will be regarded as the cost of supervision, and they will be at the absolute disposal of the Government.

Correspondence to be paid for by service labels.

9. All correspondence issuing from the Government offices, relating to estates from which the rate is levied is to be paid for by service labels. These labels are to be used only by the respective officers as representatives and officers of Government. Supplies of labels are to be purchased in sufficient quantities at one time to last for about three months and charged for in the contingent bill described in rule 12. No separate account is to be kept of the labels used for each estate. Arrangements are to be made for the careful custody and honest use of the labels. Service labels are not to be supplied to Managers and their subordinates for their correspondence. Ordinary postage stamps are to be used by them.

Covers to be franked and superscribed.

10. Covers stamped with service labels are to be superscribed "On Her Majesty's Service" under the full signature and official designation of the Government official who sends the cover, or of the head-clerk, or of other responsible officer to whom the duty of despatching is confided.

Stationery and forms to be charged for.

11. Stationery and forms required for use in the Government offices for estates from which the rate is levied are to be obtained on separate indents from the Superintendent of Stationery at a charge of 10 per cent. above the cost of the articles supplied. The Superintendent of Stationery is to communicate to the Accountant-General, the charges incurred on account of each officer, and the Accountant-General is to include

these charges in the annual statement sent by him to the Board under rule 16 for adjustment against the rate.

Contingent and establishment bills.

12. Separate contingent and establishment bills are to be prepared for all charges against the rate in the forms prescribed by the Accountant-General. The requirements for contingencies are to be drawn on fully vouched contingent bills, subject to the limit of the annual assignment made by the Board under rule 8. No abstract contingent bills are to be prepared.

How to be prepared and audited.

13. Care should be taken to exclude from contingent bills charges not debitable to the rate. Charges included in establishment bills are to be audited in the office of the Accountant-General with reference to the sanctioned scale.

Application for establishment and other charges.

14. Applications for establishments, increases to establishments, or contingent charges debitable to the rate require the Board's sanction and are to be submitted through the Accountant-General for verification of the present scale, in the form given in Appendix D, the necessity for the increase being fully explained. If the application is made by a Collector, he must submit it through the Commissioner, giving at the same time an estimate of the receipts of the rate during the year from each estate in the district. If the application is for an increase to a Commissioner's establishment, it must be accompanied by a similar estimate of the receipts of the rate in the Division and by a statement of the charges already sanctioned in the Division against it. At the same time a statement of the present work, on an average of three years, should be appended, as compared with the work ten years previously, whenever the proposition is for an increase to an established office. The orders of the Board sanctioning the application are to be communicated to the Accountant-General.

Returns XXXII and XXXIII.

15. An Annual Return XXXII (Appendix E) will be submitted by each Collector showing the actual receipts and disbursements of the rate. The Collector's return will be due in the Board's office on the 1st July. An Annual Return XXXIII (Appendix F) will also be submitted by each Commissioner to the Board, showing the actual disbursements of the rate on

account of his office. The Commissioner's return will also be due in the Board's office on the 1st July.

Accountant-General's statement.

16. An annual statement is to be furnished by the Accountant-General to the Board not later than the 31st July, showing the actual receipts in each district and the charges in each office on account of the rate.

Comparison of figures.

17. The figures in the Accountant-General's statement are to be compared with those in Returns XXXII and XXXIII, and the discrepancies reconciled in communication with the local officers.

Section III.—Audit rate and Legal Remembrancer's Fees.

Levy of special charges.

1. Irrespective of the rate leviable under section 3 of the Act, the Government may under section 4 direct, in cases where an officer of the Government is employed to audit accounts or give legal advice on behalf of any estate, the levy of a special charge to be made against the estate on account of such services. The following rules have reference to such cases.

Audit by Examiner of Local Accounts.

2. The accounts of estates of which the annual rental and cesses combined amount to Rs. 50,000 and upwards are to be audited by the Examiner of Local Accounts. The audit provided for under rule 8, Section IV, Part I of the Manual, of the accounts of estates with a rental and cess-roll of less than Rs. 50,000 will suffice for such small estates.

How often to be made.

3. The accounts of an estate under the audit of the Examiner of Local Accounts will not ordinarily be audited by him more than once a year. In the case of an estate to be released within two years, the audit by the Examiner is to be made only when the Collector desires it; and it is to be understood that the suggestions of the Auditor are to be confined to matters of special urgency.

Auditor's note and report thereon.

4. One copy of the Auditor's note will be sent by the Accountant-General direct to the Manager, Collector, Commissioner, and Board. The report on the note will be submitted in quadruplicate by the Manager through the Collector, Commissioner, and Accountant-General to the Board. The report itself is to be

divided into five columns:—Column 1 containing the substance of the paragraph of the Auditor's note; column 2, Manager's explanation; column 3, Collector's remarks; column 4, Commissioner's remarks; and column 5, Accountant-General's remarks.

How to be recovered and credited.

5. After an audit is completed, the amount of rate due is to be notified by the Accountant-General to the Collector concerned, who is to pay

To prevent mistakes and to ensure agreement between the returns prepared by the Manager and the Accountant-General, the Manager should either make no payment, except in satisfaction of the demand note issued by the Accountant-General, or, if any advance payment is made, send a separate intimation of the same. 7-4-96.

Budget estimate and Return XXXII.

6. In Appendices B and E, prescribed by rules 7 and 15 of the preceding Section, columns have been inserted for showing the estimated and actual receipts of the audit rate, respectively. They should be carefully filled up.

Accountant-General's statements.

7. The Accountant-General will show in detail in a separate Part II of the statement to be furnished by him under rule 8 of the preceding section the estimated receipts of the audit rate from each estate, and the estimated disbursements on account of two months' pay, contribution for pension, and local and travelling allowances of the Examiner of Local Accounts, and of the salaries, contributions, travelling allowances, and contingencies of the establishment employed under that officer exclusively for the audit of accounts of estates. He will also show the actual receipts and disbursements under similar headings in a separate Part II of the statement to be furnished by him under rule 16 of the preceding section. In regard to the figures of receipts shown in the latter statement, rule 17 of that section will apply.

8. Careful attention should be paid to the instructions issued by the Accountant-General for the adjustment of the Legal Remembrancer's fees payable by estates.

APPENDIX A.

[*See Section II, Rule* 6]

Statement showing the demand, payment and balance of the General Rate under the Government Management of Private Estates Act, 1892, *on account of the Estate of*

the year .

District in which the Estate is situated.	Actual gross income of the estate for the period it was under management during the year under report	Current demand of rate due for the year under report	Arrear demand of rate due for previous year	Total rate due.	Total amount of rate paid into the treasury within the year under report	Date of payment.	Balance of rate due at the close of the year under report.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	

NOTE.—(*a*) When an estate is situated in several districts, and is managed by the Collector of each district separately, column 1 will show each district, and the remaining columns the figures for each district separately.

(*b*) When an estate is situated in more than one district, but is managed by the Collector of one district only, column 1 will show the district of the Collector managing the estate, and the remaining columns the total figures of the estate wherever situated.

(*c*) Column 2 should be carefully filled up. It should show the total receipts from rent and cesses, interest on rent, cesses, loans, Government securities, debentures and stocks, mutation fees, zamindari dák cess, ferries, or tolls, pasturage, forest and mineral rights, royalty, fisheries, markets or fairs, produce of gardens, sale proceeds of crops, fruits, trees, timber, grass and date-juice, schooling fees, bonus or salami. Sale proceeds of jewels are not liable to the rate. The figures under each of these headings, as may be applicable to an estate, should be furnished at foot of this statement, and they should correspond with those included in the appropriate headings on the debtor side of Table VI of Return XXXI.

(*d*) The figures in column 4 of the statement for the year under report should agree with those in column 5 of the statement for the previous year, any discrepancy being explained.

(*e*) The figures in column 6 must agree with those against heading 9, Table, VI, Return XXXI, which should show the amount actually paid within the year under report.

APPENDIX B.

[*See Section II, Rule 7.*]

PROVINCIAL SERVICES.

BUDGET ESTIMATES OF RECEIPTS FOR THE YEAR ENDING 31ST MARCH.

under. 6-6-94.

ACT, X OF 1892.

Collector of

HEADINGS.	Actuals of the year ended.	ESTIMATES OF—		Explanation of increase or decrease.
		The previous year.	The year under budget.	
1	2	3	4	5
	Rs.	Rs.	Rs.	
for management. 6-6-94.				
... ...				
Total ...				

Recoveries for the audit of accounts of Private Estates under Act X of 1892. 6-6-94.

GRAND TOTAL ...				

NOTE.—Any expected receipts for which there are no detailed heads should be entered in manuscript, with full details.

PARTICULARS OF EACH ESTATE.

NAME OF ESTATE.	Estimated gross income of the estate for the period it will be under	ESTIMATED AMOUNT OF—		REMARKS.

Recoveries for the audit of accounts of Private Estates under Act X of 1892. 6-6-94.

	Rs.	Rs.	Rs.	
Total ...				

NOTE.—(*a*) Column 1 should show every estate as defined in clause (3) of section 2 of the Act. If any estate is shown which is not under the Board's control, the law or agreement under which it was taken in charge, and is administered by the Collector or Revenue Officer of the Government, should be noted in column 5.

(*b*) Column 2 should show gross income as defined in clause (2) of section 2 of the Act, *i.e.*, the total estimated receipts from rent and cesses, interest on rent, cesses, loans, Government securities, debentures and stock, mutation fees, zamindari dák coss, ferries or tolls, pasturage, forest and mineral rights, royalty, fisheries, markets or fairs, produce of gardens, sale proceeds of crops, fruits, trees, timber, grass and date-juice, schooling fees, bonus or salami.

APPENDIX C.

[*See Section II, Rule 7.*]

PROVINCIAL SERVICES.

BUDGET ESTIMATES OF DISBURSEMENTS FOR THE YEAR ENDING 31ST MARCH

GOVERNMENT MANAGEMENT OF PRIVATE ESTATES ACT, X OF 1892.

Collector of

NUMBERS FOR			Headings.	Actuals of the year ended	Sanctioned estimate of the previous year.	Estimate of the year under budget.	Explanation of increase or decrease.
The year ended.	The previous year according to sanctioned estimate.	The year under budget.					
1	2	3	4	5	6	7	8
			I.—REFUNDS.	Rs.	Rs.	Rs.	
			Refunds				
			3.—LAND REVENUE. CHARGES FOR DISTRICT ADMINISTRATION.				
			ESTABLISHMENT.				
			Clerks				
			Servants				
			ALLOWANCES.				
			Travelling allowances ...				
			House-rent ditto ...				
			CONTINGENT CHARGES.				
			Ground-rent				
			Municipal rates and taxes				
			Office expenses ...				
			Miscellaneous				
			Postage charges ...				
			29.—SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.				
			Pensions				
			Gratuities				
			30.—STATIONERY AND PRINTING.				
			Stationery and forms from the Superintendent of Stationery				
			Printing at private Presses				
			Total ...				

NOTE.—(*a*) Columns 1 to 3 should be carefully filled up, and the appointment and pay of each incumbent to be drawn on the 1st April for which the estimate is made, furnished in a separate statement to admit of verification with column 7.

(*b*) No new fixed charges should be entered that have not been sanctioned by competent authority. Copies of all orders sanctioning fresh charges, included in the estimate for the first time, should be appended.

(*c*) Any provision required for items other than those detailed above should be entered in manuscript, with explanations for retaining the estimate.

(*d*) The portion of the pay of officers employed in other establishments, when it is chargeable to the General Rate under the Government Management of Private Estates Act, 1892, should be included under headings "Clerks" and "Servants" and a note to this effect entered in column 8.

(*e*) Provision for country stationery should be included under heading "Office expenses."

APPENDIX D.

[*See Section II, Rule* 14.]

Proposition statement of charges against the General Rate under the Government Management of Private Estates Act, 1892.

Office to which the proposition refers.	Nature of charge.		Proposition.						Date from which the proposed scale is to take effect.	Grounds of proposition.	Commissioner's recommendation.	Remarks.
			Permanent.		Temporary.							
	Present scale.	Proposed scale.	Increase per month.	Decrease per month.	Period.	Increase per month.	Period.	Decrease per month.				
1	2	3	4	5	6	7	8	9	10	11	12	13

Note.—Columns 2 and 3 should show the charges on account of the pay of clerks and servants, travelling allowances, office expenses, postage, stationery, and contingencies.

APPENDIX E.

[*See Section II, Rule* 15.]

Collector's Annual Return XXXII.—Receipts and Disbursements of the General Rate under the Government Management of Private Estates Act, 1892, *and Receipts of the Rate for the Audit of Accounts by the Examiner of Local Accounts.*

Table I.—Receipts of the General and Audit Rates.

Name of Estate.	Actual gross income of the estate for the period it was under management during the year under report.	Demand for the year under report.						Payments into the treasury within the year under report.		Balance at the close of the year under report.		Total amount actually shown in the treasury accounts submitted to the Accountant-General for the year under report.		Explanation of any difference between columns 9 and 10 and columns 13 and 14.
		Current.		Arrear.		Total.								
		General rate.	Audit rate.	General rate.	Audit rate.	General rate.	Audit rate.	General rate.	Audit rate.	General rate.	Audit rate.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Collector of _____ .

Treasury Accountant.

Table II.—Disbursement of the General Rate.

Nature of Disbursement.	Expenditure incurred *on account of* the year under report.			Deduct amount out of that shown in column 2, which was not actually disbursed till after the 31st March of the year under report.			Balance.			Add amount disbursed in the year under review on account of the previous year.			Total disbursements (column 4 plus column 5).			Amount actually shown in the treasury accounts as submitted to the Accountant-General for the months April to March of the year under report.			Explanation of any difference between columns 6 and 7.	Remarks.
1	2			3			4			5			6			7			8	9
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
Clerks																				
Servants																				
Travelling allowance ...																				
Postage																				
Stationery																				
Contingencies																				
Miscellaneous																				
Total ...																				

CERTIFIED that the figures in this return have been compared with the first stage of compilation received from the office of the Accountant-General and found correct.

*Collector of*_____.

Treasury Accountant.

Instructions for the preparation of the Return.

TABLE I.—(*a*) Column 1 should show every estate as defined in clause (3) of section 2 of the Act. If any estate is shown which is not under the Board's control, the law or agreement under which it was taken in charge and is administered by the Collector or Revenue Officer of the Government, should be noted in a separate sheet.

(*b*) Column 2 should show the gross income as defined in clause (2) of section 2, *i.e.*, the actual total receipts from rent and cesses, interest on rent and cesses, loans, Government securities, debentures and stock, mutation fees, zamindari dák cess, ferries or tolls, pasturage, forest and mineral rights, royalty, fisheries, markets or fairs, produce of gardens, sale proceeds of crops, fruits, trees, timber, grass and date-juice, schooling fees, bonus or salami.

(*c*) In regard to the estates under the Board's control, columns 2 to 12 must correspond with columns 2 to 6 and 8 of the statement appended by the Manager to Return XXXI under rule 8 of Section I. Any discrepancy should be explained.

(*d*) Columns 5 and 6 of the return for the year under report must correspond with columns 11 and 12 of the return for the previous year, any discrepancy being explained.

(*e*) Columns 13 and 14 should show only the total figures for the district, which should be initialled by the Treasury Accountant, who will be held responsible for the amount correctly representing the figures submitted to the Accountant-General. In these columns must be shown the actual amount returned to the Accountant-General as modified by any alterations ordered by that officer. The amount is not to be altered otherwise than according to the Accountant-General's sanction already received.

(*f*) Excess or short payments should be separately explained.

TABLE II.—(*a*) The total amount shown in column 2 against headings "Clerks" and "Servants" should correspond with the total salary sanctioned by the Board under each of these headings, any discrepancy being explained.

(*b*) Column 5 of the return under review should correspond with column 3 of the return for the previous year, any discrepancy being explained.

(*c*) The instruction (*e*) for the preparation of Table I applies here.

(*d*) Column 7 only will be filled up by the Collector on account of expenditure of the Commissioner's office.

APPENDIX F.

[*See Section II, Rule* 15.]

Commissioner's Annual Return XXXIII.— Disbursements of the General Rate under the Government Management of Private Estates Act, 1892.

Nature of disbursement.	Expenditure incurred *on account of* the year under report.			Deduct amount out of that shown in column 2, which was not actually disbursed till after the 31st March of the year under report.			Balance.			Add amount disbursed in the year under review on account of the previous year.			Total disbursements (column 4 plus column 5).			Amount actually paid from each treasury as shown in the treasury accounts for April to March of the year under review, submitted to the Accountant-General.			Explanation of any difference between columns 6 and 7.
1	2			3			4			5			6			7			8	9
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
Clerks																				
Servants																				
Travelling allowance ...																				
Postage																				
Stationery																				
Contingencies																				
Miscellaneous																				
Total ...																				

Instructions for the preparation of the Return.

(*a*) The total amount shown in column 2 against headings "Clerks" and "Servants" should correspond with the total salary sanctioned by the Board under each of these headings, any discrepancy being explained.

(*b*) Column 5 of the return for the year under report should correspond with column 3 of the return for the previous year, any discrepancy being explained.

Commissioner of _____

6-1-94.

representative, notwithstanding the existence of some legal defence, such as limitation or insufficiency of stamp.

(xi)—The allowance of interest on any principal debt or liability shall not exceed 12 per cent. per annum from the date on which it was incurred to the date of determination, or from the date of determination to the date of payment.

(xii)—Notice shall be given to each creditor of the date on which orders will be passed by the Manager on his claim. If any oral evidence in support of the claim is adduced, it shall be recorded by the Manager in the English language, and shall be filed with the papers relating to the claim. The Manager may from time to time, as seems necessary, adjourn the passing of orders on any claim. Notice of such adjournment shall be given to the claimant or his representative.

(xiii)—The manager shall record in the English language reasons for his decision on each claim, and within one week of the date of such decision, a copy thereof shall be prepared in the vernacular of the district for delivery to the creditor on application.

(xiv)—The scheme mentioned in section 11 of the Act shall be submitted by the Manager through the Deputy Commissioner, who will forward it, with his opinion, to the Commissioner. The Manager shall note in such scheme the order in which he proposes to pay the admitted debts. The Manager, in determining the order for payment of the debts, will, as far as possible, give preference first to claims of mortgagees and conditional vendees removed from possession; *secondly*, to claims of creditors to whom lands have been pledged (without possession given) as security for repayment; *thirdly*, to decrees of court; and *fourthly* to bond debts.

(xv)—Applications by the Manager, under section 16 of the Act, for the removal of a mortgagee or conditional vendee from possession, shall not be made without the sanction of the Commissioner.

(xvi)—The power to lease, under section 17 of the Act, shall be subject to the following provision:—No lease shall be given for any term exceeding three years without the sanction of the Deputy Commissioner, or exceeding four years, without the sanction of the Commissioner.

Board's general control.

2. Under Government order No. 2636, dated 1st November 1878, the Board have a general control over the management of estates brought under the Act.

Applicability of Wards' Rules.

3. An encumbered estate should be administered in accordance with the general rules for wards' estates as far as applicable.

PART IV.

CERTIFICATE PROCEDURE.

ACT VII (B.C.) OF 1880.

(Received the assent of the Lieutenant-Governor on the 22nd April 1880, and of the Governor-General on the 26th June 1880.)

An Act to amend the law for the recovery of certain Public Demands.

Preamble.

WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

Short Title.

1. This Act may be called "The Public Demands Recovery Act, 1880."

Extent.

Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal.

Commencement.

It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act.

2. This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

Repeal of Acts in Schedule.

3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule: provided that this repeal shall not affect—

(*a*) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder:

(*b*) any liability created under any enactment hereby repealed.

Certificate under Bengal Act VII of 1868 to be enforced under this Act.

Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

Definitions.

"Section."

4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in section 2—

"Section" means a section of this Act.

"Collector" means (*a*) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (*b*) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (*c*) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

"Collector."

Note 1.—"Under section 7 the "Collector of the District" is empowered to make a certificate, &c., &c. Collector in the Act means the Collector of the District, or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act [see (*b*) of section 4]. Any officer specially authorized to act as a Collector is therefore a Collector, and as a Collector is a Collector of the District; it follows that an officer specially authorized &c., &c., is a Collector of the District within the meaning of this Act, and can make certificates under section 7." [Opinion of the Hon'ble the Advocate-General, dated 1st March 1882, in which the Legal Remembrancer agreed.]

See also the note to section 19.

Note 2.—"A Collector exercising powers under the Certificate Procedure is not a Judicial authority under clause 3 of section 5 of Act XI of 1859." [Opinion of the Hon'ble the Advocate-General, dated 14th January 1884, in Board's Miscellaneous Proceedings of 16th February 1884, No. 149, Collection 7, File 3010.]

5. In the following cases, that is to say—

When an estate or tenure has been sold for its own arrears, and the sale-proceeds are insufficient to liquidate the same; or

(1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and, after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;

when arrears of revenue due from a farmer are not paid on latest date of payment.

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of section 3 of Act XI of 1859, passed by the Governor-General in Council;

The Collector of the district may make a certificate of the unpaid arrears.

the Collector may make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

Such certificate shall have the force and effect of a decree of a Civil Court as regards the remedies for enforcing it.

6. (*a*) Subject to the provisions of this Act, every certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

(*b*) Such judgment-debtor may, at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

Judgment-debtor may bring a suit in the Civil Court to contest his liability, if he has deposited the amount of the Certificate.

(*c*) If no such suit is instituted within the said period of one year, or if any such suit, having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

If no such suit brought within one year, or if brought and decided against judgment-debtor, the Certificate to become absolute, and have effect of a decree of the Civil Court to all intents and purposes.

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

When any arrear of a Public Demand is unpaid by the person liable to pay the same.

(1) any sum of money which by any law for the time being in force is declared to be recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue:

(2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him:

(3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VIII of 1862, section 9; in* Act VI of 1873, section 50; in Act IV of 1875, section 1; in Act V of 1875, section 57; in Act III of 1876, section 42, section 73, and section 85; in Act VII of 1876, section 82; in Act VIII of 1876, section 138; in Act VII of 1878, section 36; or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees' Act," sections 19G, 19H, and the note to paragraph 12 of Schedule I:

* Repealed by Act II (B.C.) of 1882: see section 70 of that Act.

(4) in the case of a person to whom the collection of tolls has been farmed under the provisions of section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm:

(5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent, ascertained and certified as provided in Regulation VI of 1819, section 10:

(6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land pasturage, forest rights,

fisheries, and the like, whether such interest is or is not transferable:

(7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by, the Court of Wards or the Revenue Authorities on behalf of a private individual—any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities; provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:

(8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:

(9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act;

the Collector of the district may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of limitation for the time being in force.

The Collector of the district may make a Certificate of the unpaid demand.

Note to clauses (6) *and* (7).—In (*a*) trust estates managed by Government as express trustee, arrears of rent are recoverable under clause (6) of section 7. In (*b*) attached estates managed by the Revenue Authorities on behalf of private individuals, arrears of rent are recoverable under clause (7) of section 7. The Act does not apply to rents of houses and shops, and the Certificate Procedure cannot be applied to the recovery of such rents. (Board's Wards' Proceedings of 16th February 1884, No. 34, Collection 10, File 672.)

Note 1 to clause (7).—With reference to the wording of this clause there is no necessity for the Board to notify the latest days of payment of rent due to wards' estates. (Board's Wards' Proceedings of 7th August 1880, No. 245, Collection 9, File 2113.)

Note 2 to clause (7).—The Legal Remembrancer has given an opinion that a fine imposed under section 58A of Act IX (B.C.) of 1879 cannot be properly levied by the Certificate Procedure. (Board's Miscellaneous Proceedings of 19th November 1887, No. 151, Collection 7, File 447.)

8. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of section 7 shall, as regards the remedies for enforcing the same, and so far only, have the force and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic, or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

Such Certificate shall have the same effect as a decree of a Civil Court, as regards the remedies for enforcing the same.

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10 bring a suit in the Civil Court to contest his liability to pay the amount stated in the said Certificate, and to have such Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated in a petition presented to the Collector under section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

Judgment-debtor may bring a suit in the Civil Court to contest the Certificate. If no such suit within one year, or if brought and decided against the judgment-debtor, Certificate to become absolute.

Provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say:—

(1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:

(2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:

(3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:

(4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

9. (*a*) When any arrear of any of the public demands specified in section 7 is unpaid by any person liable to pay such public demands to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of limitation for the time being in force.

In case of arrears of public demand payable to Officer other than Collector, such Officer may give notice to Collector.

Note.—The Board have declined to make a rule that, when the Manager of a ward's estate is subordinate to one Collector only, that Collector should countersign the Manager's notices of demand addressed under this Act to another

Collector. Such countersignature, it was said, would be apt to degenerate into a mere act of routine.—(Board's Wards' Proceedings of 23rd July 1881, No. 144, Collection 9, File 2734.)

(*b*) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court-fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

Such notice given by a Manager to be verified and stamped as a plaint.

(*c*) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

Collector may on receipt of such notice make a Certificate.

(*d*) The provisions of section 8 shall apply to every such Certificate.

10. When a Certificate has been filed in the office of a Collector under the provisions of section 5, or section 7, or section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immoveable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immoveable property had been attached under the provisions of section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his office, and as soon as it is so filed, such Certificate shall, if the aforesaid notice has been served, bind in like manner all immoveable property of such judgment-debtor situate within the jurisdiction of such last-mentioned Collector.

When Certificate filed, notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immoveable property of judgment-debtor.

Copy of Certificate may be sent to Collector of another district to be filed in his office; and, upon its being filed, Certificate shall bind immoveable property situate in such district.

Note.—The issue of a certificate against the proprietor of an estate does not operate to exempt the estate from sale under clause 2 of section 17, Act XI of 1859.—(Board's Miscellaneous Proceedings of 19th December 1885, No. 27, Collection 7, File 388.)

11. If in any case other than the case mentioned in clause (7) of section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of section 5, or section 7, or section 9, is likely to conceal, or remove, or dispose of the whole or any part of his moveable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the moveable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching moveable property, and subject to the provisions of section 266 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of

Moveable property of person against whom Certificate has been made, may be attached at any time, if Collector satisfied that such person is likely to conceal, remove, or dispose of such property.

objection is filed under section 12, or if any such petition is filed, then as soon as it has been heard and determined.

Any person served with notice under Section 10 may file a petition of objection.

12. If any person, who has been served with a notice under section 10, denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice, or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid, before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

Note.—A reference being made to the Board whether a petition under this section or any other petitions presented in course of the trial of a case should bear court-fee stamps as provided in No. 1 (*a*) and (*b*) of Schedule II of the Court-fees Act, 1870, or should bear a stamp of 8 annas as laid down in 1 (*b*) of that schedule, the Board ruled that the stamping of petitions under this Act should be regulated according to No. 1 (*a*) and (*b*) of Schedule II of the Court-fees Act, 1870.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File 2471).

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. Certain provisions of the Code of Civil Procedure to apply to the inquiry.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such Certificate was made, and may set aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

Collector may direct costs of such petition to be paid by the petitioner. Such costs how realized.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

Note.—The Collector has full power to deal with the question whether the costs of authenticated copies of documents filed in cases and travelling allowances of witnesses produced by parties should be allowed and treated as costs of the case.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File 2471).

Collector may refer petition for hearing to Deputy Collector, Assistant Commissioner, &c, who shall have the same powers to hear it as the Collector.

15. The Collector of a district may refer to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him, any such petition as is mentioned in section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner shall hear and determine such petition accordingly. The provisions of sections 13 and 14 shall be applicable to any such Deputy Collector or

"be stamped with a court-fee of eight annas under article 11 (*a*), Schedule II," 8-6-92.

Assistant Commissioner or Extra Assistant Commissioner to whom and such petition has been so referred.

Appeal from Deputy Collector, Assistant Commissioner, &c., to Collector, and from Collector to Commissioner. Stay of execution.

16. An appeal from any order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

Note 1.—Parties preferring appeals under this section are required to file with their memorandum of appeal a copy of the decision appealed against, authenticated in the manner laid down in the Board's Rules.—(Board's Miscellaneous Proceedings of 4th September 1880. No. 29, Collection 7. File 2471).

Note 2.—A memorandum of appeal from the orders passed by a Certificate Deputy Collector in regard to certificates filed for arrears of rent should bear an *ad valorem* stamp under article I, Schedule I, of the Court-fees Act VII of 1870. (Board's Miscellaneous Proceedings of 10th March 1888, No. 256, Collection 7, File 100).

Power of revision.

17. There shall no appeal, as of right, lie from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may, in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner.

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

18. Every Certificate made under the provisions of section 5, or section 7, or section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in section 10, or when any such petition as is mentioned in section 12 has been filed, then as soon as such petition has been heard and determined.

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

19. Such Certificate may be so enforced and executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Court of Civil Procedure

in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immoveable property under the provisions of sections 305, 320, 322, 323, and 324 of the said Code; in respect of arrests in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued to enforce such Certificate and realize the amount recoverable thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the pro-

visions of section 223 of the said Code, has been filed. Subject to the control of the Collector, and save and except in respect of the provisions relating to insolvent judgment-debtors, any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

Note 1.—The Board were asked (1) whether officers are justified in arresting a debtor in a certificate case without warrant on non-satisfaction of the amount of the certificate from the property attached, and (2) whether a Certificate Deputy Collector is competent to refer certificates to Sub-divisional Officers or other Deputy Collectors for execution under section 19 of this Act, or whether the Collector's own orders are required in such cases. They replied to (1) that "no arrest without warrant is allowed by the Civil Procedure Code which governs the execution of a certificate," and to (2)—"When a Deputy Collector has been specially appointed by the Lieutenant-Governor under section 4 (*b*) of Act VII (B.C.) of 1880, he has the powers of the Collector of the District throughout the Act inclusive of the last clause of section 19 and of section 15, *i.e.*, a Certificate Deputy Collector is competent to refer certificates to Sub-divisional Officers or other Deputy Collectors for execution, and the Collector's own orders are not required in such cases. The word "Collector," as defined in section 4 of Act VII (B.C.) of 1880, means the Collector of the District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under the Act. There is not in this Act a special definition for "Collector of District" as there is in the Cess Act IX (B.C.) of 1880, and it may be inferred that when an officer is vested with the powers of a Collector under Act VII (B.C.) of 1880, Collector means the Collector of the District as under the definition." (Board's Miscellaneous Proceedings of 30th July 1887, No. 281, Collection 7, File 236.)

See also the note to section 4.

Note 2.—A question having arisen whether a Sub-Deputy Collector or other subordinate at a sub-division could be empowered to conduct sales for enforcing certificates under this Act during the absence of the Sub-divisional Officer from head-quarters, the Board replied that this section of the Act provides that the Collector of a District shall exercise (in respect to the execution of certificates) all the duties, powers and authorities which the Code of Civil Procedure imposes or confers on the Court in respect of the execution of decrees. The Board added "one of the powers of the Court under section 286 of the Civil Procedure Code is that of appointing any person whom it may think proper to conduct a sale. The power of appointing a person to conduct sales in execution of certificates is therefore conferred on the Collector by section 19 of the Public Demands Recovery Act, and, by the last clause of the section, this power may be exercised subject to the control of the Collector by any Deputy Collector, Assistant Commissioner or Extra Assistant Commissioner subordinate to him. The 'power' in question, of which the exercise is restricted to the officers here specified, is not that of actually conducting the sale, but of appointing a person to conduct the sale. And in the exercise of this power the Sub-divisional Officer is competent to appoint the Sub-Deputy or any other person he may think fit to conduct such sales." (Board's Miscellaneous Proceedings of 15th January 1881, No. 281, Collection 7, File 2624.)

Sale of immoveable property may be set aside, if Certificate is set aside by a competent Court. Proviso.

20. If any immoveable property is sold in execution of a Certificate under the provisions of section 18, and if such Certificate is subsequently set aside by a competent Court, such Court may set aside such sale of such immoveable property, and in any case in which such sale is so set aside, such Court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such Court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

Note.—A Manager under the Court of Wards having occasion to inspect a Certificate Register is to be required to pay the fee under this section (Board's Miscellaneous proceedings of 20th September 1890, No. 265, Collection 7, File 332). 1-2-91.

21. Every Collector shall cause to be kept in his office a Register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such Register the particulars of every Certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

Register of Certificates to be kept in Collector's office and to be open to inspection on payment of fee of eight annas.

22. (*a*) Payment of the amount due under a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in section 21.

Payment of sum due under a Certificate may be made by instalments. Payment of instalments to be entered in Register.

(*b*) When the total amount due under a Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such Certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in section 21.

When total amount satisfied, Collector to enter satisfaction on Certificate and in Register;

(*c*) When a copy of such Certificate has been transmitted to another Collector, or when such Certificate has been made under the provisions of section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such Officer, or to such Manager.

and to communicate it to other Collector in whose office a copy of such Certificate has been filed.

(*d*) When a sum has been levied or received by a Collector in respect of a Certificate, a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the office in which such Certificate was originally made.

Sum levied by Collector to whom copy of Certificate sent to be transmitted to Collector who made Certificate.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

Collector, Deputy Collector, Assistant Commissioner, Extra Assistant Commissioner and Public Officer to be deemed to be acting judicially in the discharge of his duties under this Act.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

Collectors, &c., to be subject to the supervision and control of Commissioners and Board in discharge of their duties under this Act.

Note.—The Board have ruled that the fees chargeable for serving and executing processes issued under this Act should be levied according to the rules and scale laid down in the Board's Rules in respect of the levy of fees in Executive revenue processes.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File No. 2471, and of 11th October 1884, No. 171, Collection 10, File 6).

FIRST SCHEDULE—*See* section 3.

Number and year.	Subject of Act.	Extent of repeal.
	Acts passed by the Lieutenant-Governor of Bengal in Council.	
VIII of 1862 ...	An Act to improve the system of zemindari dâks in the Provinces subject to the Government of Bengal.	In section 9 the words from and including "which said double amount" to and including "making default."
VII of 1868 ...	An Act to make further provision for the Recovery of Arrears of Land Revenue and Public Demands recoverable as Arrears of Land Revenue.	In section 1 from and including the words "The word 'demand' means" to the end of the section. In section 2 the words "not being a sale made under, and by virtue of, any execution issued upon a certificate made as hereinafter is provided." In section 6 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "or of such demands." Sections 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, and 28.
VI of 1873 ...	An Act to amend the law relating to Embankments and Water-courses.	Secton 50, from and including the words "under the provisions" to the end of the section.
I of 1875 ...	An Act for the Realization of Arrears in Government Estates.	The whole Act.
IV of 1875 ...	An Act to provide for the summary realization of sums due on account of loans made by the Government during the late famine operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1875 ...	An Act to provide for the Survey and Demarcation of Land.	In section 57 from and including the words "under section 2" to the end of the section.
III of 1876 ...	An Act to provide for Irrigation in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 42, from and including the words "under the provisions" to the end of the section. In section 73, from and including the words "under the provisions" to the end of the section. In section 85, from and including the words "under the provisions" to the end of the section.
VII of 1876 ...	An Act to provide for the Registration of Revenue-paying and Revenue-free lands, and of the proprietors and managers thereof.	In section 82, from and including the words "under section" to the end of the section.
VIII of 1876 ...	An Act to make better provision for the Partition of Estates.	In section 188, from and including the words "under section" to the end of the section.
VII of 1878 ...	An Act to consolidate and amend the law relating to the Excise Revenue in the Presidency of Fort William in Bengal.	In section 36, from and including the words "or by the process" to the end of the section.
IX of 1879 ...	An Act to amend the law relating to the Court of Wards.	Section 63.
	Regulations of the Bengal Code.	
III of 1794 ...	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of revenue; and for prescribing the process by which tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may embezzle or retain, &c.	Section 12. Sections 16, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

FORM No. 1 (*See* section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District.)

No. of Certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made, and period for which such arrears are due.	Estate or tenure for which Arrears of Revenue due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council from the above-named.

Dated this day of 18 . A. B.

Collector of

FORM No. 2 (*See* sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District.)

No. of Certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made; and Public Officer [*or* Manager, *and* of what estate] to whom due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council [*or* to A. B. a Ward of Court, *or* a Minor, *or* a Lunatic, by his next friend B. D.] from the above-named.

Dated this day of 18 . A. B.

Collector of

FORM No. 3 (*See* section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. is due from the said in respect of

Certified this day of A. B.

FORM No. 4 (*See* section 10).

NOTICE.

To (*Insert name of judgment-debtor*).

You are hereby informed that a Certificate for Rs. due from you on account of has been this day made by me against you under the provisions of Section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such Certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. you may within thirty days show cause why such Certificate should not be executed If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. unless you pay the amount into this office. Until such amount is paid, you are hereby prohibited from alienating your immoveable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this day of 18 A. B.

Collector of

FORM No. 5 (*See* section 12).

To

THE COLLECTOR OF THE DISTRICT OF

The humble petition of (*name of petitioner*) of (*address*).

SHEWETH—

That a Certificate No. for the sum of Rs. has been filed against your petitioner in your office under the provisions of section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council.

That your petitioner respectfully denies his liability to pay the said sum of Rs. (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.), and this for the following reasons :—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (*or* modified *or* varied).

RULES UNDER THE PUBLIC DEMANDS RECOVERY ACT.

N.B.—Throughout these rules, unless it appears otherwise from the context, the words "the Act" mean the Public Demands Recovery Act, VII (B.C.) of 1880.

SECTION I.—DELEGATION OF POWERS TO DEPUTY COLLECTORS.

1. THE Lieutenant-Governor having approved of a proposal made by the Board to relieve District Officers of the burden which has hitherto been imposed on them of making under their own hands certificates of arrears under the Act, by specially appointing an officer in each district to perform the functions of a Collector under the Act as contemplated by clause (*b*), section 4, the annexed instructions are issued for the guidance of Collectors, of officers so specially appointed, and of others concerned in working the Act. A list of the demands falling under sections 5 and 7 of the Act is given in Appendix A. An explanatory extract from the communication* which the Board addressed to Government on the subject is annexed in Appendix B.

Appointment of special officers as Collectors.

* No. 267A, dated 29th April 1882, paragraphs 3 to 12 inclusive.

2. District Officers should submit the names of the Deputy Collectors whom they would propose to be specially empowered, and in doing so the grounds of selection should be stated. The officer nominated should ordinarily be an experienced Deputy Collector, on whose judgment reliance can be placed.

Nomination of Deputy Collectors.

3. The effect of an officer being specially appointed by the Lieutenant-Governor to perform the functions of a Collector under the Act as mentioned in section 4, is* to vest him with the following powers, which the Collector could not have authorised him to exercise without such special appointment :—

Effect of specially appointing officers as Collectors.

* This is also applicable to the authorisation of a Sub-divisional Officer by the Collector of the district, with the sanction of the Commissioner, to perform the functions of a Collector.

(1) To make certificates under his hand in accordance with sections 5, 7, and 9 of the Act, and to issue copies thereof with notices under section 10.

(2) To direct attachment of moveable property under section 11 immediately after a certificate is made.

(3) To receive petitions of objections under section 12 denying liability to pay the whole or any part of the amount for which a certificate has beeen made and filed, and to hear, determine, and deal with such petitions under sections 13 and 14, or to refer them under section 15 to any other Deputy Collector for hearing and determination.

(4) To exercise the powers referred to in section 19 in execution of certificates in respect of insolvent debtors.

(5) To hear appeals from any orders of Deputy Collectors.

These appear to be the only powers which a Deputy Collector, who has been duly authorised in that behalf by the Collector, either by a special order (section 15), or in the general distribution of work (section 19), may not exercise.

Powers conferred to be exercised subject to restrictions.

4. Although an officer may be specially appointed by the Lieutenant-Governor to perform the functions of a Collector under the Act, in order to relieve the Collector personally of much of the work connected with the administration of the Act, the Board direct that the legal powers conferred on any officer by such appointment shall be exercised subject to restrictions and instructions as follows :—

Orders of Collector of district necessary in certain cases prior to making of certificate.

5. No certificate for recovery of a demand of any of the following classes shall be made under the Act otherwise than under an express order of the Collector of the district directing that such a certificate be made for the recovery of a specified amount against the person named in such order :—

(1) Any sum recoverable from a surety.

(2) Any sum recoverable from a public accountant, Act XII of 1850, section 4.

(3) Any sum due from an officer in respect of his employment under the Court of Wards' Act IX (B.C.) of 1879, section 46.

(4) Expenses incurred by the Court of Wards on account of any property under its charge, if to be recovered after the release of such property from the charge of the Court, Act IX (B.C.) of 1879, section 65A.

(5) Fines imposed under section 4, Regulation VI of 1825, for neglect to supply provisions, &c., for troops.

(6) Sums due as court-fees on probate and letters-of-administration under the Court-fees Act VII of 1870, sections 19G, 19H, and the note to paragraph 12 of schedule I.

SECTION II.—THE FUNCTIONS OF THE REQUIRING DEPUTY COLLECTOR AND CERTIFICATE OFFICER.

Requisition from Requiring Officer on the Certificate Officer.

1. Whenever any Deputy Collector or other public officer authorised to issue the notice under section 9 of the Act (to be hereafter designated the Requiring Deputy Collector or Officer) considers that any demand, which it is the business of such officer to realise, should be recovered under the provisions of the Act, he shall make a requisition on the Collector or Deputy Collector (to be hereafter designated the Certificate Officer) who is authorised to make a certificate under his hand.

Accompaniments of requisition.

2. The requisition shall be accompanied by a statement in form No. 2 of the second schedule annexed to the Act which, when signed by the Certificate Officer may become the original certificate made under his hand and filed in the Collector's office.

"Provided always that the Requiring Officer is a Deputy Collector or Assistant Commissioner, or Extra Assistant Commissioner, as described in Section 15 of the Act. In all cases it is open to the Certificate Officer to call for a report on the case from the Requiring Officer." 2-8-88.

3. If the requisition be for a certificate for the recovery of any arrear of the classes specified in article 2, clause (*b*), section 8 of the Act, it shall be in the briefest form; but in addition to the above statement a copy of the order of the competent authority by whom the realization of the arrear was ordered shall be annexed.

Form of requisition in certain cases.

4. On receipt of such requisition the Certificate Officer shall (in the absence of any obvious reason to the contrary) make the certificate under his hand by formally signing the draft form sent to him by the Requiring Deputy Collector.

Certificate how to be made.

5. If the arrear be of any other class of demand than those specified in the said article 2, clause (*b*) of section 8, the Requiring Deputy Collector shall, in his requisition, state whether there is any reason to doubt that the person against whom it is sought to take out the certificate will admit his liability to pay the amount specified, or any part of it, with a brief explanation of the circumstances of the case. The Requiring Deputy Collector will be held responsible that this duty is performed carefully and intelligently, and not as a matter of routine.

Responsibility of Requiring Deputy Collector.

6. On receipt of such application the Certificate Officer before making the certificate shall—(1) satisfy himself in a general way that the demand is justly recoverable; (2) consider whether the arrear is one which, under all the circumstances of the case, should be recovered by the summary procedure of the Act.

Duty of Certificate Officer.

7. If the Certificate Officer is so satisfied, and does so consider but not otherwise, he shall make the certificate.

8. In case of such refusal, the Requiring Officer may apply to the Collector to make such certificate.

and of Requiring Officer.

9. Whenever any person shall, as provided in section 13, deny his liability to pay the whole or any part of the amount for which a certificate has been made against him, the Certificate Officer shall ordinarily, under section 15, refer the petition of objection for hearing and determination to the Requiring Officer, ~~subject, however, to the exceptions specified in the next clause.~~

Petition of objection to be referred to Requiring Officer.

10. In the following cases the Certificate Officer shall not refer a petition of objection to liability, presented under section 12 of the Act, to the Requiring Deputy Collector for hearing and determination, but shall refer such petition to the Collector for such order as he may think proper:—

Exceptions.

Objection to liability to pay the amount for which the certificate is made, if the demand is on account of—

(1) any of the matters specified in rule 5, Section I of these Rules;
(2) rent, whether in a Government or a Ward's estate, if the question of the amount of rent payable in any year by the person against whom the certificate has been issued is involved;
(3) balance of revenue due, which has not been realised by sale of the estate, Act VII (B.C.) of 1880, section 5, clause I;

(4) advances under the Land Improvement Loans Act, XIX of 1883, section 7, and under the Agriculturists Loans Act, XII of 1884, section 5;
(5) Opium advances under Act XIII of 1857, section 16;
(6) water-rates for irrigation, Act III (B.C.) of 1876, sections 42, 73, and 85;
(7) the sum payable in respect of improved or reclaimed lands under a drainage scheme, Act VI (B.C.) of 1880, sections 26 and 38;
(8) embankment expenses, Act II (B.C.) of 1882, section 70;
(9) famine loans, Act IV (B.C.) of 1875, section 1;
(10) a sum made recoverable under the Act by special contract, Act VII (B.C.) of 1880, section 7, clause 8;
(11) cesses recoverable from shareholders in estates by their registered co-sharers, Act IX (B.C.) of 1880, section 49.

11. Every officer who hears and determines on a petition of objection shall give notice of his decision to the Certificate Officer, with copy of the proceedings, setting out the grounds thereof; whereupon the Certificate Officer—(1) may order that the certificate remain in force, or that it be modified or varied in accordance with the determination of the petition of objection by the Requiring Officer; or (2) if he be not satisfied that the certificate proceedings should continue, may refer the case to the Collector, whereupon the Collector shall pass such orders as he may think fit.

Procedure subsequent to disposal of objection.

12. No officer, although specially appointed by the Lieutenant-Governor to perform the functions of a Collector under the Act, shall exercise the appellate powers of a Collector under the Act unless he is expressly authorised in that behalf by the vesting order; and unless the contrary shall be expressly specified in such order, every such officer shall exercise his functions subject to the control of the Collector of the district, and subject to appeal to the Collector of the district, as if he were not so specially appointed to exercise the functions of a Collector.

Appellate powers of officers specially appointed:

Control of Collector.

SECTION III.—MISCELLANEOUS.

1. The effect of the service of notice under section 10 of the Act is conclusively to bind all immoveable property of the judgment-debtor situated within the jurisdiction of the Collector concerned, in the same manner and with like effect as if such immoveable property had been attached under the provisions of section 274 of the Code of Civil Procedure (Act XIV of 1882). It is therefore superfluous to take out a second attachment before sale for enforcing the certificate under section 19 of the Act.

Effect of service of notice.

2. The attention of Collectors and other officers entrusted with the working of the Act is called to the ruling of the High Court in the case Rakhal Chandra Rai Chaudhuri *versus* the Secretary of State for India in Council at page 603, volume XII of the Indian Law Reports, in which

Method of service of notice.

"The Legal Remembrancer, on a reference made to him by the Board, has advised that certificates made for rent due to Wards' and Government estates are governed, as regards the question of limitation, by Schedule III, Part III, Act VIII of 1885. Save, therefore, in the special cases mentioned in that Section, no application for execution of a certificate can be received after three [illegible] made, and certifi-

4. This opinion has since been confirmed by the Offg. Advocate General - 1-11-92.

executing the certificate can be carried on after the three years until completion." 8-12-91.+

rence of this abuse, Collectors are authorized at their discretion to [illegible]

Note - On a reference made to the Legal Remembrancer he has advised that interest falling due after a certificate has been made cannot be included in it, and therefore cannot be realized under it. -

"ER [illegible]

Note 2.—The Legal Remembrancer, on a reference made to him by the Board, has advised that a Collector cannot in working the Certificate Procedure award costs to a successful objector, there being no provision on the subject of costs in Act VII (B.C.) of 1880, except that contained in section 14, which refers only to the award of costs against, and not in favour of, objectors. 2-2-90.

the Honourable Judges held that "although no special provision is made "in Bengal Act VII of 1880 as to the manner of service of the notice "prescribed in section 10, it is not to be presumed that the Legislature "intended that service of a less effectual character should be sufficient than "it has expressly provided for similar processes under the Civil Procedure "Code. Before, therefore, a service under Bengal Act VII of 1880 can "be effected by posting it on the residence of the party on whom it is "wished to serve it, it must be shown that some attempt has been made "to effect personal service, and that such personal service for reasons "stated could not be made.

"In such a case when the fact of service of notice is denied, the "onus is on the party alleging service to prove it."

3. Though the mode of service is not specially provided for in the Act, it appears to be prescribed by section 5 of Act VII (B.C.) of 1868. Under that section service is primarily to be effected by delivering the copy of the notice to the person to whom it is directed, or to some adult male member of his family, and it is only when the notice cannot be served in either of these ways, that it is permissible to serve it by posting the copy on some conspicuous part of his house.

Validity of certificate.

4. A certificate once made by a Collector remains valid as a decree against the debtor, until it is either legally set aside or fully satisfied, or until the execution of it has become barred under the law and rules applicable to the execution of decrees of the Civil Court. Repeated executions may be had on it, but it will still remain valid for what may still remain due. A certificate should, therefore, continue to be borne on the pending files and the registers of the Collector's office until it has ceased to be effective for one or other of these reasons. ✕ ✕

Recovery of costs and interest.

5. The recovery of costs and of any interest which may be due on the certificate must, for the purpose of this rule, be considered on the same footing as the recovery of the sum due on the body of the Certificate. Such items must be realised before the demand due on the certificate can be said to be fully discharged.

Clearing of pending files.

6. As a mere matter of office convenience, a Collector may clear his registers by striking off the pending file any certificate which is for the recovery of an amount of which the abandonment or remission has been formally sanctioned by competent authority whether as an irrecoverable balance or otherwise.

Transmission of certificate to other districts.

7. When the debtor resides in a district other than that of which the Collector has made the certificate and filed it in his office, the Collector making such certificate should transmit to the Collector of the district in which the debtor resides a copy of the certificate, together with the notice in form No. 4, referred to in section 10 of the Act, and with a request that he will cause them to be served on the debtor.

To bind property in other districts.

8. If the Collector making the certificate desires to bind any property of the debtor situate in another district, he should send a separate copy of the certificate, with a request that it be filed in the office of the Collector of such district under section 10.

9. In sending the copy of the certificate to be filed in another Collector's office, the Collector making the certificate should state whether the notice in form No. 4 has been served on the debtor.

Copies to be sent to other districts.

10. When the Collector making a certificate desires that it should be enforced and executed by another Collector under section 19 of the Act, he should send for that purpose copy of the certificate made under the Act, together with a certificate under clause (*b*), section 224 of the Code of Civil Procedure (Act XIV of 1882). If a copy of the certificate under the Act has already been filed in the office of such other Collector, it will be unnecessary to send another copy of it for the purpose of execution. In such cases it will be enough to send the certificate under section 224 of the Code, and to make a reference to the copy of the certificate under the Act which was previously transmitted for the purpose of being filed.

Cost of serving notice.

11. As regards the cost of serving notices and of executing certificates in districts other than that in which the certificate was made, it appears sufficient to point out that the Collector actually executing the process should defray the cost of service, and credit in his own district the recoveries on account of such costs. It is probable that on an average the transactions of one district for another will balance themselves so nearly as not to require the introduction of any special rule on this account.

In cases of application made by Manager.

12. In cases under section 63 of Act IX (B.C.) of 1879, the costs incurred by the Manager of the estate, that is to say, the value of the court-fee stamp affixed to the application made by the manager to the Collector under section 9 of Act VII (B.C.) of 1880, as well as any other costs advanced by the Manager for the execution of the certificate, will be recovered and remitted along with the amount of arrears of rent included in the certificate.

Process fees and costs.

13. The following is the course to be adopted in respect of the realization of process fees and costs in the case of notices for recovery of cesses served in districts other than that in which the certificates are made:—

(*a*) In the districts in which District Road Cess Committees still exist,—in the case of certificates made on behalf of the District Road Cess Committee, the court-fee stamps, which are given in by the District Committee in payment of process fees to the Collector to whom the Committee apply for execution of the certificate, are to be sent on by that Collector to the Collector on whom he calls to execute the process.

(*b*) In the districts in which District Road Cess Committees no longer exist—the court-fee stamps in payment of process fees are to be sent by the Requiring Collector to the Collector on whom he calls to execute the process.

In both (*a*) and (*b*), the value of such court-fee stamps, as well as any other recoverable costs which the Requiring Collector may notify to the Executing Collector to have been incurred (in case of (*a*) by the

"for Government demands." 10-9-92.

Act VII (B.C.) of

receipts.

such sums are to be transmitted by means of remittance transfer receipts by the Collectors of the districts in which they are paid to the Collectors of the districts in which the sums are finally to be credited. No charge or fee is to be realised from the payer on this account." 5-3-91.

"He should, however, when delay occurs on the part of managers in applying for further proceedings, call upon them to state whether they wish to proceed further with the certificates, and, if so, to make the requisite application and file lists of property to be attached. Should the managers still fail to push the cases on, he should bring the matter to the notice of the Collector."

4-12-91.

NOTE.—On a reference made to the Legal Remembrancer, he has expressed an opinion that applications for the execution of certificates filed on behalf of a minor under the Court of Wards are saved by section 7, Act XV of 1877, *i.e.*, the execution proceedings will not be barred until the ordinary time of limitation has expired after the minor has attained his majority.

11-8-91.

District Committee, in case of (*b*) by himself) in connection with the making of the certificate, should be recovered and remitted by the Executing Collector, with the amount of cess or other demand connected therewith included in the certificate.

Certificates for the recovery of rents due to wards' estates.

14. A certificate under clause 7 of section 7 of the Act for the recovery of rents due to wards' estates is made by the Collector, acting as a Court, but exercising a special and summary jurisdiction. The Collector acting as a Court is not required by law to enforce a certificate unless moved to do so. He is apparently required by section 10, without any special application being made to him, to issue a notice to the judgment-debtor, but he takes no further steps than this, except on the application of the person who is deemed by law to be the decree-holder.

Certificate not cancelled by release of estate.

15. A certificate under the article abovementioned is made for the benefit of the person whose property is under the charge of the Court of Wards at the time when the certificate is made. There is no provision in the law that upon the release of the estate the certificate shall be cancelled; it must, therefore, be regarded as still in force, even though the person for whose benefit it was made may have passed out of the jurisdiction of the Court of Wards.

Who may move the Collector.

16. The Collector may, therefore, be moved to enforce a certificate (1) by the Manager under the Court of Wards, or (2) by the person for whose benefit the certificate was made. The costs incurred in enforcing the certificate must be borne by the estate or by the released proprietor, as the case may be; and if the Collector think fit, he may require that the sum necessary shall be supplied in advance.

No pecuniary burden to be thrown on Government.

17. It must be borne in mind that the extension of the certificate procedure to the recovery of rent arrears in wards' estates was never meant to throw any pecuniary burden on the Government.

Manager to report to Collector realisation under a certificate.

18. Under section 258 of the Civil Procedure Code (Act XIV of 1882) a decree-holder is bound to certify to the Court all payments made out of Court, and all adjustments, in whole or in part, in satisfaction of the decree; and as a certificate under Act VII (B.C.) of 1880 may, under section 19 of that Act, be enforced and executed in the same way as a decree for money is enforced and executed under the Civil Procedure Code, the Manager of a Court of Wards' estate, when any payment is made to him of any money payable under a certificate, or when any adjustment of any amount due under such certificate has been made with his consent, should report the fact to the Collector as provided in section 258 of the Civil Procedure Code. It is not sufficient for the Manager to pay the amount into the treasury, for the Collector, as a Court, is not bound to take cognizance of such payment.

Manager's report to be stamped.

19. The Manager's report to the Collector should bear a stamp of one anna if the amount covered by the certificate is less than fifty rupees (Art. 1 (*a*), Schedule II, Act VII of 1870), and eight annas in any other case (Art. 1 (*b*), *idem*).

Powers as to recovery of cess from joint-holders of estates.

20. Under the old and present cess law alike, all persons who are jointly holders of an estate are jointly and severally liable for the payment of the whole cess. It is in the discretion of the Collector to enter upon the certificate the names of any one or more of the joint-holders he may think proper: he is not bound to enter the names of all the holders. The certificate must, however, be precise, and specify the names of the person or persons against whom it is issued. It is not competent to the Collector to omit all mention of names, and describe the judgment-debtor in general language as holder of the estate. A certificate can only be executed against the persons named therein and upon their property. If the Collector recovers cess from any one shareholder in an estate, in excess of the amount proportionate to the interest of such shareholder in the estate, such shareholder can avail himself of the remedies indicated in sections 48 and 49 of the Cess Act, IX (B.C.) of 1880. Although this discretionary power of selection has been vested by the law in the Collector, as being essential to the practical working of the law, it is a power which must be exercised with much caution and sound judgment in each case to prevent hardship as far as possible.

The Collector should refuse to allow certificates to issue against one or more selected shareholders in an estate in respect of which cess is due, until he is satisfied that the officer in immediate charge of the cess has acted judiciously in electing not to proceed against all the recorded shareholders, and that his selection of shareholders to be proceeded against has been made on sufficient grounds.

The right of selecting the debtor against whom he will proceed, which is reserved to the Collector in these cases, is no more than the law allows to every judgment-creditor in execution of a decree.

It is probable that a judicious exercise of the Collector's discretion in this matter will effect a considerable reduction of the ultimate cost of the proceedings to the defaulters, as well as of work connected with the realisation of the cess.

Notice of existence of arrears to be given prior to issue of certificates.

21. To obviate hardship, District Officers are directed to notify the existence of arrears before certificates are issued—(*a*) by putting up a list of defaulters in their offices, and (*b*) by sending warnings to defaulters by printed post-cards (see Appendix C), in all cases in which there is no reason to believe that the debtor has had intimation of his liability. In the cases of road-cess and zemindari dâk-cess collections, this procedure will probably be unnecessary, except in the rare instances in which the amount of the demand has recently been changed.

Certificate procedure not to be resorted to as a matter of course.

22. At the same time it must never be forgotten that the certificate procedure is not to be looked upon as the normal method of collecting the dues of Government. The officer responsible for the collections will in all cases be expected to show to the satisfaction of the Collector that he has done his best to realise the amount by ordinary means, and that defaulters have been duly warned before the report of their names to the Collector.

Certificates not to be filed indiscriminately in the case of wards' estates.

23. The object of the extension of the certificate procedure to wards' estates is to facilitate collections, and to do this by dispensing with every step between the filing of the plaint and the making of the

"It has been brought to the notice of Government that certificates are in some districts filed in excessive numbers, and for demands which would probably have been amicably realized had the claim been brought to the notice of the defaulter. Great caution should be used in the issue of certificates which are a

Every defaulter, whose cognizance of the demand [illegible] tich the there may be reason to doubt has been duly warned [illegible] ected to before the report of his name to the Collector. 10.2.54.

"22A. The Collectors should not allow certificates to issue in cases where questions of right or title are concerned. When such questions arise, the Revenue Courts are at once to set aside the certificate under Section 13 of Act VII (B.C.) of 1880." 3-6-89.

Certificates not to be issued where questions of right or title are concerned.

decree; but it is not intended that certificates should be filed in any cases in which suits would not have been instituted under the former procedure. It rests with Collectors to exercise due care and discretion in the making of certificates, so as to leave no room for any misapprehension of the practice.

Execution of instalment bonds.

24. In all cases where debtors either to Government or to wards' estates are permitted to execute a bond or kistbundi for any sum realisable under the Act, they should be required to add a written agreement to the bond or kistbundi, bringing it expressly under the provisions of clause 8, section 7 of the Act, and in such cases the Collector should see that the instrument is duly registered.

SECTION IV.—APPLICABILITY OF THE CIVIL PROCEDURE CODE (ACT XIV OF 1882) AND RULES MADE UNDER IT.

Procedure to be followed by District Collectors and officers vested with the powers of a Collector.

1. The High Court having held that (1) the words "in respect of sales in execution of decrees" in section 19 of the Act do not include any proceedings instituted after the sale for setting it aside, and (2) therefore only the provisions of the Civil Procedure Code up to the stage at which the auction sale is held apply to an execution issued to enforce a certificate, and (3) therefore the provisions of sections 311 and 312 are not applicable, the Board directed* that the following procedure should be observed by District Collectors and other officers vested with the powers of a Collector under the Public Demands Recovery Act:—

* See C. O. No. 3 of January 1887 in Appendix D.

(1). When, in execution of a certificate, immoveable property is sold by an Assistant or Deputy Collector empowered to perform the functions of a Collector under Act VII (B.C.) of 1880, no appeal against the sale lies to the Collector of the district.

(2). The officer holding the sale has no power to set the sale aside.

(3). The remedy of any person aggrieved by such sale is by appeal to the Commissioner under section 2, Act VII (B.C.) of 1868.

(4). The order of the Commissioner on such appeal is final.

(5). The Commissioner may refer the case to the Board under section 26, Act XI of 1859.

(6). As soon as a sale becomes final, the Collector must give the purchaser a certificate under section 28, Act XI of 1859, and must deliver possession under section 29.

(7). The purchase money must be applied in accordance with section 31, Act XI of 1859.

2. Attention is drawn to the following rules made under the Civil Procedure Code, which should be observed, as far as they may be applicable, in proceedings taken for enforcing certificates.

High Court circular No. 19, dated 28th April 1879. Attachment of moveable property.

3. The following are the rules made by the High Court with reference to the rules made by the Lieutenant-Governor of Bengal, under the provisions of section 269 of the Code regarding the attachment of moveable property:—

I.—When the officer who effects an attachment under section 269, Act XIV of 1882, believes that the property attached

does not exceed twenty rupees in value, he shall inform the debtor, or, in his absence, any present adult member of his family, that it will be sold by public auction at once, without the issue of any proclamation under section 287. In case the decree-holder or the judgment-debtor, or any person on his behalf, objects to the adoption of the course, the attaching officer will convoke a punchayet of not less than three respectable adult male inhabitants of the neighbourhood, of whom ordinarily the headman of the village should be one, and will require them to assess the value of the property. If they determine that it exceeds Rs. 20 in value, he shall deal with it under the rules framed by the Lieutenant-Governor of Bengal, otherwise he shall forthwith proceed to sell it by auction, after giving such reasonable notice, as the circumstances of the case admit of, to intending purchasers.

II.—At the time of making an application under section 230, Act XIV of 1882, for the attachment of moveable property in the possession of the judgment-debtor, the decree-holder shall pay into Court the costs of issuing the proclamation of sale under section 287 of the Act, unless the value of the property, the attachment of which is applied for, is alleged by him not to exceed Rs. 20 in value. In this case, should the value of the property, as determined by the above rule, be found to exceed Rs. 20, the Court shall require the decree-holder to pay the costs of the proclamation immediately on receipt of notice of attachment.

Maintenance and custody of live-stock and other moveable property under attachment.

4. The following are the rules referred to in the above clause made by the Lieutenant-Governor of Bengal under section 269 of the Code for the maintenance and custody, while under attachment, of live-stock and other moveable property above the value of twenty rupees:—

I.—The attaching officer shall give the debtor, or, in his absence, any present adult member of his family, the option of having the attached property kept on his premises, or in some other place in the village, on condition that a suitable place for its safe custody be provided by him.

II.—If no such suitable place be provided, the officer shall remove the property to the Court at the decree-holder's expense. In the event of the decree-holder failing to provide the necessary funds, the attachment shall be withdrawn.

III.—Whenever attached property is kept at the place where it is attached, the officer shall forthwith report the fact to the Court, and shall, with his report, forward an accurate list of the property seized, such that the Court may thereon at once issue the proclamation of sale prescribed by section 287.

IV.—If the debtor shall give his consent in writing to the sale of the property without awaiting the expiry of the

term prescribed in section 290, the officer shall receive the same and forward it without delay to the Court for its orders.

V.—When property is removed to the Court, it shall be kept by the nazir on his own sole responsibility in such place as may be approved by the Court. If the property cannot, from its nature or bulk, be conveniently kept in the Court premises, or in the personal custody of the nazir, he may, subject to approval by the Court, make such arrangements for its safe custody under his own supervision as may be most convenient and economical, and the Court may fix the remuneration to be allowed to the persons, not being officers of the Court, in whose custody the property is kept.

VI.—When property remains at the place where it is attached, in the custody of the attaching officer, and any persons other than the judgment-debtor shall claim the same, or any part of it, the officer shall nevertheless, unless the decree-holder desires to withdraw the attachment of the property so claimed, remain in possession, and shall direct the claimant to prefer his claim to the Court.

VII.—If the decree-holder shall withdraw an attachment, or if it shall be withdrawn under Rule II or Rule IX, the attaching officer shall inform the debtor, or in his absence, an adult member of his family, that the property is at his disposal.

In the absence of any person to take charge of it, or in case the officer shall have had notice of claim by a person other than the judgment-debtor, the officer shall, if the property has been moved from the premises in which it was seized, replace it where it was found at the time of seizure.

VIII.—Whenever live-stock is kept at the place where it has been attached, the judgment-debtor shall be at liberty to undertake the due feeding and tending of it, under the supervision of the attaching officer; but the latter shall, if required by the decree-holder, and on his paying for the same, at a rate to be fixed by the District Judge, and subject to the orders of the Court under whose orders the attachment is made, engage the services of as many persons as may be necessary for the safe custody of it.

IX.—In the event of the judgment-debtor failing to feed attached live-stock, the officer shall call upon the decree-holder, either to pay for feeding it on the spot, or for the expenses attending its removal to the Court. If the decree-holder shall fail to provide for either, the officer shall report the matter to the Court without delay.

X.—When attached live-stock is brought to Court, the nazir shall be responsible for the safe custody and proper feeding of it so long as the attachment continues.

XI.—If there be a Government pound in or near the place where the Court is held, the nazir shall be at liberty to place in it such attached live-stock as can be properly there kept, in which case the pound-keeper will be responsible for the property to the nazir, and shall receive the same rates for accommodation and maintenance thereof as are paid in respect of impounded cattle of the same description.

XII.—If there be no pound available, or if in the opinion of the Court it be inconvenient to lodge the attached live-stock in the pound, the nazir may keep it in his own premises, or he may entrust it to any person selected by himself and approved by the Court. The nazir will in all cases remain responsible for the custody of the property.

XIII.—Each Court shall from time to time fix the rates to be allowed for the custody and maintenance of the various descriptions of live-stock with reference to seasons and local circumstances. The District Judge may make any alterations he deems fit in the rates prescribed by Courts subordinate to him. Where there are two or more Courts in the same place, the rates shall be the same for each Court.

XIV.—The officer deputed to attach moveable property should be furnished with a certificate stating the period for which the court-fee required under Rule (1), Article 4, Parts II, III, IV of the Court-fee Rules has been paid, and he shall give notice thereof to the judgment-debtor or other person at whose instance he remains in possession at the place of attachment, and if such person shall desire that the property shall remain at that place for a longer period, he shall be bound to pay into Court, in advance, the further fee as required by Rule IV.

Amount of deposit to be made by decree-holder purchasing with leave of the Court.

5. The following rules have been framed by the High Court, under section 652 of the Civil Procedure Code, regarding the amount of deposit to be made by a decree-holder purchasing with the leave of the Court: —

I.—When the amount to be paid by a decree-holder buying with the leave of the Court, and who has signified his intention of claiming a set-off, is not more than the amount due to him under the decree, and for the costs of executing it, the deposit required shall not exceed the amount of the court-fees due on the sale under clause F, Article 6, Parts II, III, and IV of the rules under the Court-fees Act, section 20, clause I.

II.—When the amount of purchase-money exceeds the amount due to the decree-holder as above, but such excess, together with the amount of court-fees due for the sale does not exceed 25 per cent. of the purchase-money,

the deposit required shall not exceed the amount of such excess and court-fees.

III.—When the excess, with or without the court-fees for the sale, is greater than 25 per cent. of the purchase-money, the full deposit of 25 per cent. shall be required as authorized by section 306.

IV.—Whenever the amount due as court-fees for the sale of the property has been deposited under Rule I or Rule II, the Court shall, at the time of confirming the sale, direct that such sum be applied by an officer of the Court to the purchase of the necessary stamps, and shall cause the same to be attached to the proceeding containing the order of confirmation, and to be then and there properly defaced. All Judges will be held personally responsible for compliance with this order, which, if attended to at the proper time, will give no appreciable trouble.

Immoveable property.

6. Although the Board consider it unnecessary to direct that the High Court rules relating to the sale of immoveable property shall be held to be binding on Collectors, they desire to point out that the whole tendency of the certificate law is to proceed to sale only in the last resort, and to afford the judgment-debtor every reasonable opportunity of saving his property. The Board do not say that the sale of immoveable property in execution of a certificate is a proceeding which should never be resorted to; but they believe that cases will seldom occur in which the actual completion of a sale is necessary; and they are certainly of opinion that all officers should exercise the stringent powers which the Act puts into their hands in a lenient and considerate spirit.

Certificates of sale to be stamped.

7. Act I of 1879, Schedule I, Article 16, applies to all certificates of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue officer. Such certificates of sale must, therefore, be duly stamped.

Orders of attachment of estates to be notified by Civil Courts to the Collector of the District concerned.

8. The circular order of the High Court, No. 2 of 10th January 1871, directs that all orders by all Civil Courts for the attachment of estates and shares of estates shall be immediately notified to the Collector of the district within which such estates or shares are situated.

It is the duty of Collectors to ascertain whether this circular order is duly complied with. If it is found that this is not the case, the Collector should address the Judge of the district, requesting him to cause the practice enjoined by the High Court to be observed in all the Courts of the district.

SECTION V.—RETURNS AND REGISTERS.

Return V.

1. The form of quarterly Return V (Appendix E) of certificate cases under Act VII (B.C.) of 1868 and Act VII (B.C.) of 1880 should be transmitted by District Officers to the Commissioners.

Registers.

2. The necessity of organising the system on which the mass of business under the Act is carried on, as between the different branches of the Collectorate, has led to the establishment of three registers in the Certificate Department, which are to be known as Nos. 9, 10, and 11 (Appendix F).

3. It will be observed that Register 9 is a register of requisitions, and will be kept up by the Requiring* Officers, while Register 10 is a register of certificates, and will be kept up by the Certificate Officer. In all respects they are distinct and separate from one another. Every certificate being entered in the Requiring Officer's register before it is made over to the Certificate Deputy Collector, this register will afford an efficient check that no certificate is omitted from Register 10. The existence of this register will enable the Requiring Officer to keep up a persistent and regular system of requisition upon the Certificate Deputy Collector, until the demand of the certificate is realised. The value of the Register 9 as a system of check is therefore based on the assumption that the offices of the Requiring Officer and of the Certificate Deputy Collector are entirely separate. Under the system in force these offices are, as a rule, to be separate. If, however, in any case, as in Chittagong (under the arrangement sanctioned for khas management) the functions of requisition and of execution of the certificate are unavoidably exercised by the same officer, both the registers prescribed must be kept up by that officer, and it will be necessary for him to exercise a special personal vigilance to see that the check which these registers effect on two departments under his own control is duly maintained.

4. The third register, 11, is intended solely as a check on the Nizarut. It must therefore not be kept up by the Nazir, nor in his office. The Nazir's signature will, however, be obtained in it as processes are made over to him, and returned by him, after service.

* NOTE.—Each Requiring Officer on the district staff is to keep a separate register in form 9.

(11) 3A. Difficulty having been experienced in exercising a proper

(1) Register No 9 of all requisitioning Officers must be compared with register No 10. This comparison will be made monthly Provided that requisitions have been sent to the Certificate Officer during the previous month. The Sheristadar will be held responsible that the comparison is made quickly, and register No 9 returned without delay to the Office from which it was received. When requisitions are sent to Sub divisional Officers who exercise the powers of a certificate Officer, the comparison will be made in the Sub divisional Office.—

3-1-90

3-5-89.

APPENDIX A.

[*See Section I, rule* 1.]

List of demands falling under sections 5 *and* 7 *of Act VII (B.C.) of* 1880.

Description of demand.	Act by which it is declared realizable as an arrear of revenue.
I.—UNDER SECTION V.	
(a) Clause 1.	
Balance of sale proceeds remaining after deduction of expenses of sale, being insufficient to liquidate the arrears of revenue due from an estate or tenure	
(b) Clause 2.	
Arrears of revenue due from a farmer	
II.—UNDER SECTION VII.	
Article 1.	
Fines imposed by the Board on persons failing to attend in person when required	Regulation II of 1793, section 33.
Fines imposed on proprietors, farmers, &c., omitting or refusing to attend or cause their agents to attend with accounts, information, &c., required by Collectors with sanction of the Board in cases connected with their public duty and not expressly provided for by any Regulation in force ...	Regulation XII of 1817, section 32. Act XX of 1848, section 1.
Sums adjudged by Collectors in favour of patwaris and fines ...	Regulation XII of 1817, section 36.
Fines imposed by the Board on persons not attending or not producing accounts before Collector, &c., engaged in resumption enquiries	Regulation II of 1819, section 13.
Fines imposed by the Board on persons resisting such proceedings	Regulation II of 1819, section 14.
Specific sums of money, or costs or damages awarded by Collectors engaged in enquiries under Regulation VII of 1822	Regulation VII of 1822, section 29 clause 3.
Fines imposed on proprietors, farmers, &c., neglecting to provide supplies, boats, temporary bridges, &c., for troops upon Collector's requisition	Regulation VI of 1825, section 4.
Charges of witnesses and other costs adjudged by Collectors enquiring in course of settlement proceedings into validity of grants claimed to be held revenue-free or at fixed revenue, or exercising judicial powers under the Regulations *then* in force	Regulation IX of 1825, section 5, clause 10.
Money recoverable from public accountants and their sureties on account of loss or defalcation in their accounts ...	Act XII of 1850, section 4.
Opium advances	Act XIII of 1857, section 16.
The difference between a bid not made good and the proceeds of a second sale necessary in consequence	Act XI of 1859, section 23.
Income-tax	Act II of 1886, section 30(1).
Recovery of fees under the Elephant Preservation Act ...	Act VI of 1879, section 10.
Sums due from officers under the Court of Wards and their sureties	Act IX (B.C.) of 1879, section 46.
Amounts payable in respect of improved or reclaimed lands under drainage scheme	Act VI (B.C.) of 1880, sections 26 and 38.
Article 2.	
Money due from sureties of a farmer	.....
Article 3.	
Zemindari dâk cess	Act VIII (B.C.) of 1862, section 9.
Payment of full court-fee on probate or letters-of-administration and certificates in cases where less value is paid in the first instance	Act VII of 1870 (The Court-fees Act), sections 19G, 19H, and the note to paragraph 12 of schedule 1.
Famine loans	Act IV (B.C.) of 1875, section 1.
Survey charges	Act V (B.C.) of 1875, section 57.
Irrigation rates	Act III (B.C.) of 1876, sections 42, 73, and 85.
Land registration fees, fines, &c.	Act VII (B.C.) of 1876, section 82.
Fees, fines, cost, &c., in partition cases	Act VIII (B.C.) of 1876, section 138.
Sums due from excise farmers	Act VII (B.C.) of 1878, section 36.

Description of demand.	Act by which it is declared realizable as an arrear of revenue.
Article 4.	
Money due from a farmer of tolls under the Canals Act of 1864 or his sureties	.....
Article 5.	
Arrears due from farmers of ferries	.....
Article 6.	
Arrears of revenue or rent payable to the Secretary of State for India in Council from a ryot or from any other person holding any interest in land, pasturage, forest rights, fisheries, and the like	... .
Article 7.	
Arrears of rent due from estates under the Court of Wards, &c.	.....
Article 8.	
Any sum payable to a public officer of Government and contracted for as payable under the Act by a written and duly registered instrument	.....
Article 9.	
Any fee, duty, tax, or other demand which by any Act passed after Act VII (B.C.) of 1880 shall be declared to be recoverable under the provisions of Act VII (B.C.) of 1880, section 7, clause 9, viz.—	
(1) Arrear of road and public works cesses	Act IX (B.C.) of 1880, section 98.
(2) Cesses recoverable from shareholders in estates by their registered co-sharers	Act IX (B.C.) of 1880, section 49.
(3) Interest on arrear of rent due to wards' estates and costs incurred in executing certificate	Act III (B.C.) of 1881, section 10.
(4) Expenses incurred by the Court of Wards after release of estate	Act III (B.C.) of 1881, section 11.
(5) Embankment expenses	Act II (B.C.) of 1882, section 70.
(6) Loans for Land Improvement	Act XIX of 1883, section 7.
(7) Loans to Agriculturists	Act XII of 1884, section 5.
(8) Expenses apportioned between landlord and tenants under Chapter X of the Bengal Tenancy Act	Act VIII of 1885, section 114.

APPENDIX B.

[*See Section I, rule* I.]

Extract from the Board's letter to Government, No. 967A, dated 29th April 1882.

3. At first sight it appears as if the special appointment of an officer to exercise the powers of a Collector under the Act would be to transfer from the Collector of the district the administration of one of the most important and responsible portions of a Collector's functions. But this view is more apparent than real; for the Act, as it stands, empowers a Collector to make over to any subordinate all business under the Act with one or two exceptions. The Board have examined the question in communication with some of the local officers, and the opportunity seems now a good one for considering what restrictions should be put on the exercise of such powers, whether by an officer specially appointed by the Lieutenant-Governor to exercise the functions of a Collector under the Act, or by any other subordinate of the Collector.

4. Section 12 allows any person on whom a notice of a certificate has been served under section 10 of the Act to appear before the Collector by whom such certificate has been made within the 30 days which must elapse before any

compulsory action is taken, and there to deny his liability to pay the whole or any part of the amount for which such certificate has been made and filed against him. Under section 15 the Collector may refer any such petition of objection to any Deputy Collector, &c., subordinate to him, who shall "hear and determine, such petition accordingly." This is really the most important and responsible function under the Act, and no special order from the Lieutenant-Governor is required to enable a Collector to make over the discharge of it to a subordinate (subject of course to the ordinary checks of appeal to and control by the Collector).

5. It should be clearly understood that the special appointment by the Lieutenant-Governor, which is the subject of this letter, will not have the effect of conferring on the officer specially appointed any powers or functions preceding the actual making of the certificate. The power of determining that the sum to be recovered is due to the Collector will generally be exercised by another officer under powers vested in him irrespectively of this Act. For instance, the fine to be recovered will have been imposed in a settlement proceeding by the Settlement Officer, or in a proceeding under the Cess Act by the Deputy Collector in charge of the Cess Department, or the balance of rent due from a tenant in a Government estate which is to be recovered by compulsory means will have been determined by the Deputy Collector who is more immediately in charge of the management of Government estates. Each of these officers will notify the due so determined to the officer specially appointed by the "Lieutenant-Governor to exercise the power of a Collector under the Act," with a view to its being recovered by the certificate procedure.

6. The only substantial point for the exercise of this officer's discretion at this stage will be whether the amount so determined to be due shall be recovered by the certificate procedure or not; if so, he will "make under his hand," that is, sign the certificate which will start that procedure, and in regard to which the notice under section 10 will issue. Then, if within the 30 days which must elapse before any compulsory action can be taken on that notice, an objection is presented by the person against whom the certificate has been made denying his liability to pay the whole or any part of the amount for which such certificate has been made and filed against him, the officer in question, in virtue of his special appointment to exercise the functions of a Collector, will have power either to hear and determine the objection himself under section 12 *et seq.*, without special reference from the Collector, or to refer it for hearing and determination to any subordinate of the Collector. As pointed out in paragraph 4 above, this officer or any other subordinate of the Collector is already empowered by the Act to hear and dispose of such a petition of objection if referred to him for disposal by the Collector.

7. When once the certificate is made, any subordinate of the Collector may under section 19, exercise all powers necessary to its execution, with the one reservation specified in the section.

8. Thus the special appointment by the Lieutenant-Governor will have the effect of conferring on the officer appointed no powers not already vested in him by law, except those specified in article 1 of the annexed draft instructions; and the question is, how far restrictions should be imposed on the exercise of these powers by specially appointed officers generally.

9. The annexed list embraces, it is believed, all the classes of cases in which a Collector is called upon to make certificates. It will be seen that in many of them the "making of a certificate under his hand" for the recovery of the demand is the mere formulation of an order already passed by competent authority in the exercise of legal powers. Such are the items specified under article 2, clause (*b*), section 8 of the Act—"fines imposed or costs, charges and expenses, damages, duties, or fees adjudged by a public officer under the provisions of any law for the time being in force."

In such cases there can be no hesitation in vesting a subordinate of the Collector with powers to make the certificates.

10. In these cases there can be no room for objection under section 12 as to whether the amount is due or not, nor as to whether the person named is liable; the order of the authority who imposed the fine (and who has himself moved for its realisation by certificate) in itself creates the liability. In such cases the necessity which the law imposes of allowing 30 days to expire after the issue of notice of certificate under section 10 before process of attachment or any other compulsory

process issues is so much grace allowed to the person who is liable to pay without attaining any other object than to give him time for payment.

11. In almost all other classes of cases, such as arrears of revenue remaining due after the sale of an estate, and in such cases as those marginally noted, the fact that the amount is due from the person named will have been ascertained and pronounced upon by the responsible revenue officer in charge of a particular branch of the business of a Collector's office on the best information which the records of the office afford.

Arrears of rent from tenants on Government estates, sums due from farmers of ferries, or of excise, or of tolls; arrears of different taxes and cesses; irrigation rates, embankment expenses, famine loans, fees authorised by law on land registration, and other revenue proceedings; court-fees on probates or letters-of-administration.

In cases of this nature a copy of the certificate and notice of the certificate is issued to the person named therein, and he is invited to come forward under section 12 with any objection he may have, denying his liability, in default of which he is warned that process will issue after 30 days for the realisation of the amount as an undisputed due, the debtor being prohibited in the meantime from alienating his immoveable property. The real difficulty and responsibility in such cases begins when an objection under section 12 is presented.

12. The accompanying draft of a set of instructions has been prepared by the Board. In accordance with these views, it is believed that, under the restrictions therein imposed, an officer might with safety be specially appointed by the Lieutenant-Governor in each district of these provinces to exercise the functions of a Collector under the Act, with the result that the Collector personally would be relieved of a mass of detail work which might be done as well by his subordinate, and that he would at the same time be enabled to retain his hold on the really important points in the administration of the Act.

APPENDIX C.

[*See Section III, rule* 21.]

Post Card Warning.

Take notice that you are liable to Government for the sum of Rs. on account of († .) If you do not pay this amount within seven days, a certificate will be made against you, and the cost of executing the same will be levied from you according to law.

APPENDIX D.

[*See Section IV, rule* 1.]

Circular Order No. 3 *of January* 1887.

1. The Board's Circular No. 1 for August 1883 is cancelled.

2. The attention of all officers who are entrusted with the working of the Public Demands Recovery Act, 1880, is drawn to the judgment passed by the High Court on the 30th April 1886, in the case noted in the margin. The portions of this judgment, which bear upon the present question, are extracted below.

MR. REYNOLDS.

Mitter and Norris, J. J.

Sadhusarun Singh and another, plaintiffs ... ... *Appellants*

Versus

Panchdeo Lall and others, defendants ... ... *Respondents*

I. L. R. 14, Calcutta, 1.

3. In this case a share of an estate belonging to the plaintiffs was sold on the 16th September 1881, in execution of a certificate for arrears of road and public works cesses due up to the September kist of 1880, and was purchased by

† Here enter the nature of the demand, as cesses water-rate, embankment dues, &c.

the defendants. The plaintiffs applied to the Collector to set aside the sale, and their application was rejected. They appealed to the Commissioner, who rejected the appeal; and they then brought a suit in the Civil Court, which was dismissed by the Subordinate Judge, but was remanded by the High Court on the grounds set forth in their decision.

4. The learned Judges, after pointing out that a certificate does not become absolute, unless the notice under section 10 is shewn to have been served, proceed as follows to explain the law regarding appeals from sales of immoveable property held in execution of certificates:—

"Supposing that there are material irregularities in publishing or conducting a sale held in execution of a certificate issued under Act VII (B.C.) of 1880, and supposing such irregularities have caused substantial injury to the owner of the property sold, what are his remedies? Is he entitled to proceed under section 311 of the Civil Procedure Code, or section 2, Act VII (B.C.) of 1868, by way of appeal to the Revenue Commissioner against such sale? or is he entitled to pursue both these remedies?

"There is no express provision in Act VII of 1880, or the cognate Acts, that the judgment-debtor in a case like this would be entitled to pursue both remedies. It would also create very great confusion, and might result in conflicting orders of concurrent courts, if it were held that both remedies are open to him. Section 19 of Act VII (B.C.) of 1880 says that all the practice and procedure provided by the said Code of Civil Procedure in respect of sales in execution of decrees, &c., shall apply to every execution issued to enforce a certificate. It seems to us that the words "in respect of sales in execution of decrees" do not include any proceedings instituted after the sale, for setting it aside. We think therefore that only the provisions of the Procedure Code up to the stage at which the auction sale is held apply to an execution issued to enforce a certificate, and therefore the provisions of sections 311 and 312 are not applicable. * * * * We are of opinion that the only remedy of a judgment-debtor, whose property has been sold in execution of a certificate issued under Act VII (B.C.) of 1880, and who has sustained substantial injury by reason of a material irregularity in publishing or conducting the sale, is by way of an appeal under section 2 of Act VII of 1868, Bengal Council * * * * * We think that by the force of section 2, Act VII of 1880, the provisions of section 2, Act VII (B.C.) of 1868, became applicable to a sale under an execution issued upon a certificate made under Act VII of 1880 * * * * . The effect of this section is that Act XI of 1859 and Act VII of 1868, and Act VII of 1880 are to be considered as if the provisions contained in them were contained in one Act, so far as such construction is consistent with the terms of the last mentioned Act. That being so, the sale in this case may be considered as a sale under Act VII of 1868, within section 2 of that Act. The appeal under that section against the sale therefore lies to the Revenue Commissioner. Similarly, all sales under Act VII of 1880 would become final in the manner and at the time provided in section 27 of Act XI of 1859."

5. In accordance with this decision of the High Court, the following procedure should be observed by District Collectors and other officers vested with the powers of a Collector under the Public Demands Recovery Act: —

(1). When, in execution of a certificate, immoveable property is sold by an Assistant or Deputy Collector empowered to perform the functions of a Collector under Act VII (B.C.) of 1880, no appeal against the sale lies to the Collector of the district.

(2). The officer holding the sale has no power to set the sale aside.

(3). The remedy of any person aggrieved by such sale is by appeal to the Commissioner under section 2, Act VII (B.C.) of 1868.

(4). The order of the Commissioner on such appeal is final.

(5). The Commissioner may refer the case to the Board of Revenue under section 26, Act XI of 1859.

(6). As soon as a sale becomes final, the Collector must give the purchaser a certificate under section 28, Act XI of 1859, and must deliver possession under section 29.

(7). The purchase-money must be applied in accordance with section 31, Act XI of 1859.

APPENDIX E.

[*See Section V, rule* 1.]

Quarterly Return V.—Certificates filed under Act VII (B.C.) of 1880.

DESCRIPTION OF CERTIFICATE.	Number pending from last quarter.	Number filed during quarter.	Total.	DISPOSED OF DURING QUARTER.				PENDING.			Number of appeals to Commissioner or Collector instituted in quarter, section 16	Number of civil suits brought in quarter to cancel certificates, section 8 (6).	Amount covered by certificates made during the quarter.	REMARKS.
				Cancelled on objection.	Struck off.	Fully discharged.	Total.	*More than six months.*	Less than six months.	Total, column 4, less column 8.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Of all kinds under section 5, Act VII (B.C.) of 1880														
2. To realise arrears of rent due to Government, clause (6), section 7														
3. To realise embankment dues, section 70, Act II (B.C.) of 1882 ...														
4. To realise water-rates, &c., Act III (B.C.) of 1876														
5. To realise cesses, Act IX (B.C.) of 1880														
6. To realize Court of Wards' demands, clause (7), section 7, Act VII (B.C) of 1880														
7. All other certificates made under section 7														
Total ...														

N.B.—Pending cases shown in column 9 must be explained in the Explanation sheet.

The 188 *District Officer.*

(I) Register No. 9 of all requisitioning Officers must be compared with register No. 10. This comparison will be made monthly, provided that requisitions have been sent to the Certificate Officer during the previous month. The Sherishtadar will be held responsible that the comparison is made quickly, and register No. 9 returned without delay to the Office from which it was received. When requisitions are sent to Subdivisional Officers who exercise the powers of a Certificate Officer, the comparison will be made in the Subdivisional Office.

3-1-90

EXPLANATION SHEET FOR RETURN V.

Table.	Heading.	Column.	EXPLANATION.

APPENDIX F.

[*See Section V, rule* 2.]

Register 9.—*Requisitions for Certificates under Act VII (B.C.) of* 1880, (*to be kept by each Requiring Deputy Collector or other public officer issuing the notice under section* 9 *of the Act.**)

1	2	3	4			5	6	7	8	9	10
Serial number.	Nature of claim.	Name and address of defaulter.	Amount due.			Date on which requisition is made to the Certificate Officer. (Initials of Certificate Officer.)	Date on which petition of objection, if any, is received by the Requiring Officer from Certificate Officer for disposal.† (Initials of Requiring Officer.)	Date of disposal of petition.	Date of return of petition with connected file to Certificate Officer.	Date of final disposal of certificate with note of the manner in which disposed of (whether payment or item struck off as irrecoverable).	REMARKS.
			Rs.	A.	P.						

* If the Requiring Officer is not a Deputy Collector, columns 6, 7, and 8 will of course remain blank.

† *See* rules 9 and 10, Section II of this Part of this Manual.

[*See Section V, rule 2.*]

Register 10.—*Certificates made under Act VII (B.C.) of* 1880, (*to be kept by the Certificate Officer.*)

1	2	3	4	5			6	7	8	9	10			11	12			13			14			15	16	17
Serial number.	Date of receipt by Certificate Officer of notice from officer other than a Collector under section 9 (if any).	Name and address of debtor.	Nature of claim.	Amount of claim.			Date of certificate.	Section of Act under which certificate is made.	Date of receipt of petition under section 12.	Date of Certificate Officer's order forwarding the petition to the Requiring Officer for disposal.	Amount of claim, including costs, if any, ordered under section 14.			Date of receipt of order in appeal.	Amount of claim, including costs, if any, under appellate order.			Amount of claim satisfied by payment on issue of the notice of certificate under section 10, without further compulsory process.			Amount realised by any further process.			Date and number of the treasury challan.	Entry of satisfaction by Collector, *vide* section 22 (*b*).	REMARKS.
				Rs.	A.	P.					Rs.	A.	P.		Rs.	A	P.	Rs.	A.	P.	Rs.	A.	P.			

NOTE 1. In cases of notices under section 9 of the Act, columns 1, 2, 3, 4 and 5 will be filled in from the notices, and the subsequent procedure in connection with the issue of certificates under the same section of the Act will be shewn in some or all of the columns 6 to 16.

2. In the case of other certificates issued, entries will be made in columns 3 to 16 as necessary.

3. Amounts should be entered in column 13, even though they are paid after the making and disposal of an objection under section 12.

4. The particular process, such as attachment of property, sale, &c., under which any sum entered in column 14 is realised, should be indicated.

[*See Section V, rule* 2.]

Register 11.—*Processes made over to the Nazir for service, and of orders issued to him for execution in connection with certificates filed.*

1	2	3	4	5	6
Serial number.	Number and date identifying the certificate case with entry in Register 61A.	Character of process made over to the Nazir [and date when returnable].	Date of issue to Nazir [with his initials].	Date of return by Nazir [with his initials].	REMARKS.

N.B.—This register being intended as a check on the Nazir's department, must not be left in the hands of the Nazarut establishment.

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